A/53/5/Add.6

United Nations

Fund of the United Nations Environment Programme

Financial report and audited financial statements

for the biennium ended 31 December 1997 and

Report of the Board of Auditors

General Assembly
Official Records
Fifty-third session
Supplement No. 5F (A/53/5/Add.6)

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United Nations • New York, 1998

Note

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ISSN 0257–0998

[Original: English]
[29 July 1998]

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Letters of transmittal

4 May 1998

Sir,

Pursuant to regulation 11.4 of the Financial Regulations of the United Nations and rule 213.3 of the Financial Rules of the United Nations Environment Programme, I have the honour to transmit the financial report and accounts of the United Nations Environment Programme, including associated trust funds and other related accounts, for the biennium ended 31 December 1997, which I hereby approve.

Copies of this financial report and accounts are also being transmitted to the Advisory Committee on Administrative and Budgetary Questions.

Accept, Sir, the assurances of my highest consideration.

(Signed) Klaus **Topfer**
Executive Director
United Nations Environment Programme

The Chairman of the Board of Auditors
United Nations
New York

15 July 1998

Sir,

I have the honour to transmit to you the financial statements of the Fund of the United Nations Environment Programme for the biennium 1996–1997 ended 31 December 1997, which were submitted by the Executive Director. These statements have been examined and include the opinion of the Board of Auditors.

In addition, I have the honour to present the report of the Board of Auditors with respect to the above accounts.

Accept, Sir, the assurances of my highest consideration.

(Signed) Vijay Krishna **Shunglu**
Comptroller and Auditor General
of India and
Chairman of the United Nations
Board of Auditors

The President of the General Assembly
of the United Nations
New York

Chapter I

Financial report for the biennium ended 31 December 1997

Introduction

1. The Executive Director has the honour to submit herewith the financial report, together with the accounts of the Fund of the United Nations Environment Programme (UNEP), including associated trust funds, and the related accounts for the biennium ended 31 December 1997. The accounts consist of 12 statements supported by 8 schedules and notes to the financial statements. These accounts were transmitted to the Board of Auditors on 4 May 1998.

2. As prescribed by regulation 2.1, the financial period of the organization consists of two consecutive calendar years, the first one being an even year. On the recommendation of the Board of Auditors and the Advisory Committee on Administrative and Budgetary Questions, the General Assembly at its twenty-ninth session decided that there was no need for the Board to submit a formal audit report to the Assembly to cover the first year of the biennium. It was further agreed that should the Board's work in auditing transactions which occurred in the accounts of the first year reveal situations that should be brought to the attention of Member States, the Board would report those to the Advisory Committee, which, if it thought necessary, would bring them to the attention of the Assembly.[1]

3. Comparative figures for the biennium 1994–1995, as appropriate, reclassified to conform to the current presentation, have been reflected in the financial statements. The length of the financial report has been kept to the minimum in accordance with United Nations guidelines.

4. The financial statements and schedules, as well as the notes thereon, are an integral part of the financial report.

Levels of appropriations, allocations/allotments, expenditures and commitments

5. The Governing Council, in its decision 18/41 of 21 June 1995, approved an appropriation for Fund programme reserve activities of $5 million. By its decision 19/22 of 7 February 1997, the Council approved a revised appropriation for Fund programme activities of $63.5 million. In the same decision, the Council also approved a revised appropriation of $33,861,400 for the management and administrative support costs budget for the biennium 1996–1997.

6. The total appropriations, allocations/allotments and expenditures for the biennium 1996–1997 were as follows (in United States dollars):

[1] *Official Records of the General Assembly, Twenty-ninth session, Supplement No. 31* (A/9631 and Corr.2), p. 136, item 73, subpara. (h).

	Appropriations	*Allocations allotments issued*	*Expenditures*	*Unexpended appropriations*	*Unexpended allocations allotments*
Fund programme activities	63 500 000	63 500 000	54 612 805	8 887 195	8 887 195
Fund programme reserve activities	5 000 000	5 000 000	4 342 727	657 273	657 273
Management and administrative support costs	33 861 400	33 861 400	29 496 521	4 364 879	4 364 879
Total	**102 361 400**	**102 361 400**	**88 452 053**	**13 909 347**	**13 909 347**

Chapter II

Report of the Board of Auditors

Summary

The Board of auditors has audited the operations of the Fund of the United Nations Environment Programme (UNEP) at the headquarters of UNEP at Nairobi, the UNEP Regional Office for Asia and Pacific at Bangkok and the Regional Coordinating Unit for the East Asian Seas Action Plan at Bangkok. The Board has also validated the financial statements of the fund of UNEP for the period from 1 January 1996 to 31 December 1997. In addition, the Board carried out an examination of the Mercure satellite communications system and the management of trust funds as requested by the Advisory Committee on Administrative and Budgetary Questions in its letter dated 17 December 1996.

The Board's main findings are as follows:

(a) The financial statements of UNEP for the biennium ended 31 December 1997 conform to the United Nations System Accounting Standards, except that they do not disclose the value of non-expendable property acquired by cooperating agencies and supporting organizations out of the funds provided by UNEP;

(b) While the pledged contributions outstanding for more than four years in respect of environment fund have been proposed to be written off, no such action was taken in respect of unpaid pledges ($45.17 million) of other funds outstanding since periods prior to 1993;

(c) Of 147 projects implemented by supporting organizations and costing more than $50,000 each, audit certificates were not received in respect of 87 projects with total expenditure of $4.5 million;

(d) There were arrears of 24 months in reconciliation of inter-office vouchers as at 31 December 1997, compared with the arrears of 15 months at 31 December 1995;

(e) UNEP signed an agreement with the European Space Agency on behalf of the United Nations in November 1994 without establishing how the project would relate to the United Nations global network and without the formal instrument of powers to sign agreements on behalf of the United Nations. UNEP had not benefited from the project even two years after the expected date of completion of the project and an investment of more than $6 million;

(f) There were weaknesses in the programme management both under the trust funds and the environment fund, such as commencement of projects before their acceptance and/or approval, non-receipt or delay in receipt of quarterly expenditure statements and half-yearly progress reports, delay in receipt of terminal reports and self-evaluation fact sheets and delay in closure of the projects.

The key recommendations are:

(a) UNEP should review all unpaid pledges under the different funds and make appropriate provision in the accounts where the collection of income is considered doubtful.

The Administration should also consider recognizing pledges as income only when the funds are received;

(b) UNEP should continue efforts to ensure that executing agencies which are required to provide audit certificates in respect of moneys released from the Environment Fund do so soon after the end of the financial period;

(c) UNEP should reconcile all long outstanding inter-office vouchers as early as possible and adhere to the system of monthly reconciliation of inter-office vouchers in consultation with United Nations Headquarters;

(d) As a matter of urgency, UNEP should review the cost-effectiveness and viability of the Mercure project, including the compatibility of the Mercure satellite communications system with the United Nations communications system;

(e) UNEP should improve the management and control over projects by ensuring that objectives and outputs are clearly specified, periodical reports prescribed for monitoring the projects are received promptly and completed projects are closed timely.

A list of the Board's main recommendations is included in paragraph 12 of the present report.

A. Introduction

1. The Board of Auditors has audited the financial statements of the Fund of the United Nations Environment Programme (UNEP) for the period from 1 January 1996 to 31 December 1997, in accordance with General Assembly resolution 74 (I) of 7 December 1946 and article XIV of the Financial Rules of UNEP. The audit has been conducted in conformity with article XII of the Financial Regulations of the United Nations and the annex thereto, and with the auditing standards of the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency. These auditing standards require that the Board plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free of material misstatement.

2. The audit was conducted primarily to enable the Board to form an opinion as to whether the expenditures recorded in the financial statements for the period from 1 January 1996 to 31 December 1997 had been incurred for the purposes approved by the General Assembly; whether income and expenditures were properly classified and recorded in accordance with the Financial Regulations and Rules; and whether the financial statements of the United Nations Environment Fund presented fairly the financial position at 31 December 1997. The audit included a general review of financial systems and internal controls and a test examination of the accounting records and other supporting evidence to the extent the Board considered necessary to form an opinion on the financial statements.

3. The audit was carried out at the headquarters of UNEP at Nairobi, the UNEP Regional Office for Asia and Pacific at Bangkok and the Regional Coordinating Unit for the East Asian Seas Action Plan at Bangkok.

4. In addition to the audit of the accounts and financial transactions, the Board carried out reviews under article 12.5 of the Financial Regulations of the United Nations. The reviews included the efficiency of the internal financial controls, programme management and, in general, the administration and management of UNEP.

5. The present report also addresses, in paragraphs 34 to 42 and 43 to 51, the special requests contained in the letter dated 17 December 1996 from the Advisory Committee on Administrative and Budgetary Questions to the Chairman of the Board of Auditors concerning the Mercure satellite communications system and the management of the trust funds.

6. The functions relating to human resources management and other staff-related services, common conference services, finance operations, general support services, including contracts and procurement, and information facilities were transferred to the United Nations Office at Nairobi with effect from 1 January 1996.

7. The Board continued its practice of reporting the results of specific audits through management letters to the Administration of UNEP containing detailed observations and recommendations. The practice helped in maintaining an ongoing dialogue with the Administration on audit issues.

8. A summary of main recommendations is contained in paragraph 12. The detailed findings of the audit are reported in paragraphs 13 to 63.

9. The present report covers matters that, in the opinion of the Board, should be brought to the attention of the General Assembly. The Board's observations on all matters contained in the report were communicated to the Administration, which has confirmed the facts on which the Board's observations and conclusions were based and provided explanations and answers to its queries. The report is divided into two parts, covering the audit of the financial issues and management issues, respectively.

1. Previous recommendations not fully implemented

10. In accordance with section A, paragraph 7, of General Assembly resolution 51/225 of 3 April 1997, the Board has highlighted separately below those recommendations that have not been fully implemented by UNEP. The years shown in parentheses (starting from the biennium 1990-1991) are those in which the recommendations were made by the Board:

(a) UNEP should ensure timely closure of completed projects (1990–1991 and 1994–1995);

(b) UNEP should obtain the value of non-expendable property purchased by the implementing agencies out of UNEP funds (1990–1991).

11. In accordance with General Assembly resolution 48/216 B of 23 December 1993, the Board also reviewed the measures taken by the Administration to implement the recommendations made in its report for the period ended 31 December 1995. Details of the action taken and the comments of the Board are set out in the annex to the present report.

2. Main recommendations

12. The Board recommends that the Administration:

(a) Obtain reports on the value of non-expendable property purchased by all implementing agencies out of UNEP funds and disclose the value in the notes to the financial statements (para. 15);

(b) Review all the unpaid pledges under the different funds and make appropriate provision in the accounts where the collection of the income is considered doubtful (para. 18);

(c) Continue efforts to ensure that executing agencies that are required to provide audit certificates in respect of moneys released from the Environment Fund do so soon after the end of the financial period (para. 23);

(d) Establish a system of periodic review of accounts receivable to recover and/or adjust the items (para. 27);

(e) Reconcile all long outstanding inter-office vouchers as early as possible and adhere to the system of monthly reconciliation of inter-office vouchers in consultation with United Nations Headquarters (para. 31);

(f) As a matter of urgency, review the cost-effectiveness and viability of the Mercure project, including the compatibility of the Mercure satellite communications system with the United Nations communications system (para. 42);

(g) Improve its management and control over projects by ensuring that objectives and outputs are clearly specified; that terms of reference for consultants are specified; and that quarterly expenditure and half yearly progress reports are received promptly. The Administration should also take action to obtain all prescribed reports so as to allow timely closure of completed projects (para. 50);

(h) Review the project management report sheet and include the specific outputs in it, in addition to ensuring they are updated on an ongoing basis to serve as an effective project management instrument (para. 51).

B. Financial issues

1. Financial statements

United Nations System Accounting Standards

13. The Board assessed the extent to which the UNEP financial statements for the biennium ended 31 December 1997 conform to the United Nations System Accounting Standards. The review indicated that the presentation of the financial statements is generally consistent with the standards except that they did not disclose the value of non-expendable property acquired by cooperating agencies and supporting organizations out of the funds provided by UNEP, as discussed below.

Non-expendable property

14. The value of non-expendable property at cost at UNEP headquarters and its field offices had been disclosed in note 9 to the financial statements as $8.98 million; this, however, only included the value ($10,770) of non-expendable property of two out of some 150 projects funded by UNEP through supporting organizations. The value of non-expendable property in other projects had not been included. The Administration stated that it would continue to take all the necessary action to obtain the outstanding reports on non-expendable property procured by the cooperating agencies and supporting organizations.

15. The Board recommends that reports on the value of non-expendable property purchased by the implementing agencies out of UNEP funds be obtained and the value of such property be disclosed in the notes to the financial statements.

Unpaid pledges

16. The Board noted that in respect of the Environment Fund the pledged contributions outstanding for more than four years had been proposed for write-off, whereas in the case of general trust funds, the multilateral fund under the Montreal Protocol and counterpart contributions, the Administration had neither prepared an ageing analysis of the unpaid pledges in order to monitor their realization nor had it made any provision for pledges considered uncollectable. Accordingly, the Board analysed these unpaid pledges, which totalled $173 million at 31 December 1997, and noted that $45.17 million related to the years 1988 to 1993 as shown below.

Table 1
Unpaid pledges outstanding, 1988–1993
(Millions of United States dollars)

	1988	*1989*	*1990*	*1991*	*1992*	*1993*	*Total*
Unpaid pledges	0.07	0.10	0.46	7.14	13.67	23.73	45.17

17. The Administration stated that, in its view, it was the prerogative of the parties contributing to the trust funds to make write-off decisions; it would take up pledges considered to be doubtful or uncollectable with the parties, as appropriate.

18. The Board recommends that the Administration review all unpaid pledges under the different funds and make appropriate provision in the accounts where the collection of the income is considered doubtful. The Administration should also consider recognizing pledges as income only when the funds are received.

Audit certificates for projects implemented by supporting organizations

19. The Board noted that during the biennium ended 31 December 1997, UNEP advanced $15.7 million to 232 supporting organizations for various projects/programmes. The expenditures incurred by those organizations are included in the financial statements of UNEP for the biennium ended 31 December 1997. Under the terms of the agreements with the supporting organizations undertaking projects costing more than $50,000 each, the organizations are required to have their accounts audited by public or government auditors and to submit the audit certificates to UNEP.

20. The Board noted that out of 147 projects costing more than $50,000 each, with an aggregate expenditure of $11.86 million, the supporting organizations had not submitted audit certificates in respect of 87 projects with expenditure totalling $4.5 million for the biennium ended 31 December 1997. The Board, therefore, was unable to obtain assurance about the utilization of this amount included as expenditure in the financial statements.

21. The Administration stated that while every attempt was made to obtain as many certificates as possible, in a few cases delays occur because: UNEP and its implementing partners had different fiscal years, implementing partners were busy with their own accounts around 31 March; and there were bureaucratic delays within the government machinery in releasing government audits.

22. The Board noted three cases where the audit certificates were provided by the internal auditors and not by the public or government auditors. The Administration stated that it would conduct a check of all audit certificates pertaining to the biennium ended 31 December 1997 with a view to ensuring that only audit certificates given by public or government auditors were accepted as valid certificates.

23. The Board recommends that the Administration continue efforts to ensure that executing agencies that are required to provide audit certificates in respect of moneys released from the Environment Fund do so soon after the end of the financial period.

Accounts receivable

24. The accounts receivable in the Environment Fund increased by 27 per cent, from $9.95 million at 31 December 1995 to $12.70 million at 31 December 1997.

25. The Board's analysis disclosed that of the amounts outstanding at 31 December 1997, $3.79 million related to staff and $8.91 million to vendors and others. The Board was concerned that $1.59 million was outstanding from staff for six months to one year and another $0.47 million was outstanding for over a year.

26. The Administration stated that the control and follow-up of receivables was expected to improve gradually in 1998 with an improved system for ageing the receivables, and with the recent hiring of an additional staff member in Financial Resource Management Services in the United Nations Office at Nairobi who would be dedicated to the task. Amounts outstanding for long periods would be reviewed on a case-by-case basis for consideration of write-off action in 1998.

27. The Board recommends that the Administration establish a system of periodic review of accounts receivable to recover and/or adjust the items.

Reconciliation of inter-office vouchers

28. In its report for 1994–1995 the Board expressed concern that inter-office vouchers had not been reconciled for 15 months at 31 December 1995. Despite the Board's recommendation that UNEP carry out periodic reconciliations of inter-office vouchers in

consultation with United Nations Headquarters, the Board noted that the position at 31 December 1997 had further deteriorated and that arrears of inter-office voucher reconciliations had increased up to 24 months; the reconciliation had been carried out only for inter-office vouchers received up to 31 December 1995.

29. The Board's analysis of the inter-office vouchers received by UNEP during 1996–1997 disclosed that of 320 inter-office vouchers totalling $3.94 million reported to have been sent by United Nations Headquarters, 82 inter-office vouchers with a total value of $0.82 million had not been received by UNEP.

30. The Administration stated that a review of outstanding inter-office vouchers would be undertaken in 1998.

31. The Board recommends that reconciliation of all long outstanding inter-office vouchers be completed as early as possible and that the Administration adhere to the system of monthly reconciliation of inter-office vouchers in consultation with United Nations Headquarters.

2. Write-off of losses of cash, accounts receivable and property

32. In accordance with the financial rule 111.10 (b), the Board was provided with details of cash, stores and other assets written off during the period from 1 January 1996 to 30 June 1997. A total amount of $86,134 was written off in the financial statements on account of three uncollectable receivables in compliance with financial rule 110.15, compared with $13,734 written off in the biennium 1994–1995.

3. Ex gratia payments

33. The Administration informed the Board that no ex gratia payments were made during the biennium 1996–1997.

C. Management issues

1. Programme management

Mercure satellite communications system

34. The Board carried out a review of the Mercure satellite communications system as requested by the Advisory Committee on Administrative and Budgetary Questions. The Board's findings and recommendations are as follows.

35. UNEP entered into an agreement with the European Space Agency (ESA) in November 1994 to accept a satellite communications system. Under the agreement, UNEP was committed to provide resources for the sites, staff training at each site, a satellite space segment and its recurring charges and the operational cost of the system for at least five years, including spare parts and maintenance, after the initial two year warranty period. The project consisted of 18 earth stations at different locations to provide connection through satellite. These were expected to provide data and computer transfers, facsimile, Internet and World-Wide-Web services, video-conferencing facilities and remote database access. The project was to be completed within 18 months of signing the agreement, that is, before the end of May 1996.

36. At 4 May 1998, UNEP had spent $6.23 million on the project, which included staffing costs of $2.36 million, $0.93 million towards space segment charges and $0.64 million for maintaining the integrity of the system network operations.

Legal authority for signing the agreement

37. UNEP signed the agreement with ESA on behalf of the United Nations on 25 November 1994 without establishing how the project would relate to the United Nations global network, and without the formal instrument of powers to sign agreements on behalf of the United Nations, which was pending at United Nations Headquarters. The Board observed that the Office of Legal Affairs of the United Nations Secretariat had expressed reservations and advised that the procedures for signing on behalf of the United Nations should be followed in the future.

Project implementation

38. There were shortcomings in the implementation of the project, which was intended to be fully operational by May 1996. The Board noted that:

(a) There were delays in setting up the earth stations and the project was not fully operational at April 1998;

(b) Full operation of the Mercure facility in Nairobi (Gigiri) had not been established since authorization for operating the system was under negotiation with the Government of Kenya at April 1998;

(c) The Mercure registration with the International Telecommunications Satellite Organization (INTELSAT) and the service agreement between UNEP and the Kenya Post and Telecommunications Corporation were signed only on 21 April 1998, although the project was expected to be fully operational by May 1996;

(d) The earth station at one location was expected to be operational only during the second quarter of 1998, while technical re-evaluation of the site at a second location had not been completed by April 1998 and administrative arrangements for installation, operation and maintenance of the system were yet to be finalized between UNEP and the host Government;

(e) At April 1998, video-conferencing was available only on a limited scale between three Mercure sites equipped with the necessary video equipment;

(f) Although voice services were not envisaged as part of the original Mercure system, this facility was proposed to be introduced at those sites where host Governments approved the use of Mercure for voice transmission.

39. The Board is concerned that UNEP has not benefited from this project even two years after the expected date of completion of the project and an investment of more than $6.0 million. The Administration stated that while there were delays, they did not always rest with UNEP and were often caused by delays on the part of other companies/organizations involved.

Non-compatibility of the Mercure communications system with the United Nations communications system

40. In February 1996 United Nation Headquarters declined to endorse the Mercure communications system for the United Nations communications network because the technical specifications of the United Nations network differed substantially from the Mercure communications system.

41. The Administration informed the Board that advance integration of services in Nairobi was currently under way.

42. The Board recommends that as a matter of urgency the Administration review the cost-effectiveness and viability of the project, including the compatibility of the Mercure satellite communications system with the United Nations communications system.

2. Trust Funds

43. The Board carried out a review of the management of the trust funds of UNEP, in accordance with the request of the Advisory Committee on Administrative and Budgetary Questions as noted in paragraph 5 above.

44. During the biennium, the Board noted that in total terms income exceeded expenditure by $76.86 million in respect of the General Trust Funds, the Technical Cooperation Trust Fund, the Multilateral Trust Fund under the Montreal Protocol and other trust funds, compared with an excess of income over expenditure of $213.8 million in the biennium 1994–1995. The Board also noted that UNEP held total unspent fund balances of $552.6 million in respect of the trust funds at 31 December 1997, compared with balances totalling $475.7 million as at 31 December 1995. The Board considers that the incomes of the trust funds should be utilized fruitfully on the programmes instead of accumulating as fund balances.

45. The Board's review of the database relating to 177 projects under the trust funds revealed several weaknesses in programme management, such as commencement of projects before their acceptance and/or approval, non-receipt or delay in receipt of quarterly expenditure statements and half-yearly progress reports, delay in receipt of terminal reports and self-evaluation fact sheets and delay in closure of the projects.

46. Some 82 of the 177 projects had been started during the biennium 1996–1997. At 31 December 1997, of the cumulative total commitments of $175.2 million on the 177 projects, $128 million had been spent. The Board noted that 129 projects had been started before they were accepted or approved. A total of 101 projects had reached their respective end dates on or before 31 December 1997, but were still treated as ongoing. These included four projects that had been scheduled for completion in 1989. The closing procedures in 13 trust fund projects which were closed during the biennium 1996–1997 took between 11 and 70 months.

47. The Board's selective review of 10 trust fund projects disclosed the following shortcomings in planning and implementation:

(a) project durations were extended by up to six years (four projects);

(b) The objectives and outputs were not specified in clearly measurable terms (two projects) and milestones had not been set (seven projects);

(c) Terms of reference of consultants had not been indicated (three projects);

(d) Quarterly expenditure reports at the end of the specified quarters were not received regularly (five projects) or were not received at all (five projects). Half-yearly progress reports were not submitted (four projects);

(e) Two projects closed without receipt of the required terminal reports;

(f) In one inactive project completed in December 1989, the terminal reports and self-evaluation fact sheets had been submitted before the project was closed;

(g) Although most of the project documents indicated that follow-up on the projects would be done, the Board did not find evidence of subsequent follow-up by the Administration.

48. The Administration stated that the average number of revisions per project had gone down from 1.9 in 1994–1995 to 1.7 in 1996–1997. It was reviewing the possibility of creating operating reserves, particularly for trusts of a continuing nature. The Administration further stated that in response to past audit recommendations, it had made every effort to obtain outstanding project reports in order to close the completed projects. It had also taken a number of steps to improve the project formulation and monitoring with the issue of revised guidelines in the form of a manual on project formulation, approval, monitoring and evaluation, which emphasized, *inter alia,* the importance of developing and using measurable concepts and addressed improvements in project monitoring and reporting.

49. The Administration had also introduced a project management report sheet for projects approved in the biennium 1996–1997, which listed all the reports and dates when they were expected and received. The Board's examination of the project management report sheets, however, disclosed that the system, started in the biennium 1996–1997, was yet to be implemented effectively since many items of information were not shown. Besides, the "outputs" were not specified in the project management report sheets.

50. The Board recommends that the Administration improve its management and control over projects by ensuring that objectives and outputs are clearly specified; terms of reference for consultants are specified; and quarterly expenditure and half-yearly progress reports are received promptly. The Board also reiterates its recommendation made in its report for 1990–1991 and again in 1994–1995 that action be taken to obtain all prescribed reports so as to allow timely closure of completed projects.

51. The Board also recommends that the Administration review the project management report sheet and include the specific outputs in it, in addition to ensuring that these are updated on an ongoing basis to serve as an effective project management instrument.

3. Environment Fund

52. In view of the shortcomings noted in planning and implementation of projects under the trust funds, the Board extended its examination to cover projects under the Environment Fund.

53. During the biennium, the Environment Fund had 396 ongoing, 217 inactive and 263 closed projects. The result of the Board's analysis of the Fund projects is summarized in table 2 below:

Table 2
Environment Fund projects

	Ongoing projects	*Inactive projects*	*Projects closed during the biennium*
Total number of projects	396[a]	217[b]	263[c]
Projects commenced before acceptance or approval	273	124	161
Projects not revised although scheduled completion dates were over	53	200[d]	NA

[a] Twenty-one were started during the biennium.

[b] Seventeen were started during the biennium.

[c] In 62 the closure procedure took from 2 to 9 years.

[d] Of which 19 have been inactive since 1989.

54. The Board noted that of the 396 ongoing projects, the Administration had not received half-yearly progress reports for 148 projects and quarterly expenditure statements for 81 projects. Although 264 of the projects had been completed, they continued to be classified as ongoing since terminal reports and/or self-evaluation fact sheets had not been received; of those, 140 were completed on or before 31 December 1995.

55. In addition, the Board's review of 22 projects revealed that:

(a) Objectives and outputs were not specified in clearly measurable terms (10 projects);

(b) Milestones for different stages were not set (6 projects);

(c) Terms of reference for consultants were not specified (11 projects);

(d) Quarterly expenditure reports were not received regularly (six projects) or were not received at all (7 projects);

(e) Half-yearly progress reports were not submitted (nine projects) or only partly submitted (5 projects);

(f) No terminal reports were prepared (3 projects) and terminal reports were delayed from 2 to 18 months (7 projects).

56. As noted above, similar problems were also noted in the projects under the trust funds. The Board reiterates its recommendations made in the case of trust funds.

Computerized project database

57. The computerized project database is the primary source for project recording, monitoring and preparation of the biennial inter-sessional Governing Council document on programme implementation. The Board's examination of the database disclosed that, while the scheduled dates of commencement and actual dates of completion of projects were recorded in the database, the actual dates of commencement and scheduled dates of completion had not been inserted. Similarly, while the final costs of projects were available in the database, their original costs were not recorded. The Board considers that it is necessary that the project database contain complete information for effective monitoring of programmes.

58. While agreeing to the inclusion of a "start date", the Administration stated that a history of revisions had been included since 1994.

59. The Board will keep this matter under review.

4. Property Survey Board

60. The Board reviewed documents relating to 64 cases submitted to the UNEP Property Survey Board during the biennium 1996–1997, which the Property Survey Board had disposed of at four meetings held between March 1997 and January 1998. The Board noted that action in accordance with the decisions of the Property Survey Board had not been completed in 50 per cent of the cases. By April 1998, for example, of the 32 cases decided in March 1997, action on 13 cases was pending. The Administration informed the Board that procedures, including time limits, had been prescribed for action to be taken on the decisions of the Property Survey Board.

61. The Board recommends that the Administration ensure that the procedures for taking action on the decisions of the Property Survey Board are adhered to and monitor compliance by exception.

5. Year 2000 issue

62. The management of the year 2000 issue for the information system in UNEP is being carried out by the United Nations Office at Nairobi. The Board's comments on this matter are included in the Board's report on United Nations Headquarters for 1996–1997.

6. Cases of fraud and presumptive fraud

63. The Administration informed the Board that no case of fraud or presumptive fraud had been reported during the biennium 1996–1997.

D. Acknowledgment

64. The Board of Auditors wishes to express its appreciation for the cooperation and assistance extended by the Executive Director of the United Nations Environment Programme, his officers and staff.

(Signed) Vijay Krishna **Shunglu**
Comptroller and Auditor General of India

(Signed) Osei Tutu **Prempeh**
Auditor-General of Ghana

(Signed) Sir John **Bourn**
Comptroller and Auditor General
of the United Kingdom of Great Britain
and Northern Ireland

15 July 1998

Annex

Follow-up on action taken to implement the recommendations of the Board of Auditors in its report for the biennium ended 31 December 1995[a]

Recommendation 11 (a)

1. The policy framework for interaction with non-governmental organizations involved in the field of environment should be further expedited. The catalytic role of UNEP and the role of field offices in programme planning, project formulation and implementation should be clearly defined.

Measures taken by the Administration

2. A policy statement on the subject of UNEP policy on non-governmental organizations and other major groups was issued on 30 October 1996 following a consultation process with selected non-governmental organizations and with the Executive Committee of UNEP. The catalytic role of UNEP is being exercised by eliciting contributions from scientific and other communities on emerging environmental issues.

Comments of the Board

3. The Board noted the measures taken by the Administration.

Recommendation 11 (b)

4. The merits and demerits of the present system of top-down planning and its impact on project implementation should be reviewed to see whether a more composite and timely process should be developed in its place.

Measures taken by the Administration

5. The current UNEP planning system is being started from the level of programme managers. While there were some administrative delays in the preparation of the 1994–1995 programme of work and project approval, no such problems were experienced in the 1996–1997 programme. Sub-projects directly linked to the activities of umbrella projects and annexes are being approved by circulating the documents among the Project Approval Group to ensure that they are in accordance with the main projects. If they are not in accordance, the Group meets as required.

Comments of the Board

6. The Board has noted the action taken by the Administration.

[a] *Official Records of the General Assembly, Fifty-first Session, Supplement No. 5F* (A/51/5/Add.6), chap. II, para. 11.

Recommendation 11 (c)

7. Planning and budgeting processes should be integrated by obtaining all necessary approvals for programmes and projects in accordance with a time schedule. Project implementation should be coordinated in such a way as to avoid an uneven flow of expenditure.

Measures taken by the Administration

8. UNEP has established a Project Approval Group to review and approve projects and, in general, to improve coordination. No major uneven flow of expenditures was experienced. However, this is subject to possible fluctuations in the funding and the timely payment of pledges (see also para. 21).

Comments of the Board

9. The Board has noted the developments.

Recommendation 11 (d)

10. A budgetary control mechanism should be put in place to avoid excess expenditure over allotments and the late recording of expenditures.

Measures taken by the Administration

11. Every effort is being made to ensure that project revisions are kept to a minimum. As a result, the number of revisions has been reduced.

Comments of the Board

12. The Board looks forward to further strengthening of the budgetary control mechanism.

Recommendation 11 (e)

13. UNEP should take measures to obtain the required documents to enable closure of all completed projects.

Measures taken by the Administration

14. Action has been taken to solicit from executing agencies all outstanding project reports and to effect timely closure of projects. Further cash advances for ongoing projects are being withheld pending submission of outstanding reports. One hundred projects were closed in 1996 and 163 at 31 December 1997.

Comments of the Board

15. While noting the special efforts of the Administration in obtaining the documents and progress in closing the projects, the Board's review during the biennium 1996–1997 disclosed that in the case of a number of projects the required documents were not received, as noted in the present report.

Recommendation 11 (f)

16. Efforts should be continued to ensure that all executing agencies provide audited expenditure statements and audit certificates in respect of monies released from the Environment Fund soon after the financial period is over.

Measures taken by the Administration

17. The UNEP manual on project design, approval and evaluation sets out the conditions relating to the submission of audit certificates. UNEP put in place the necessary measures in order to ensure the timely submission of the audited expenditure statement, that is, UNEP will withhold cash advances from those organizations that have not provided the audit certificates and will not enter into new contractual arrangements with supporting organizations that have not provided necessary audit documents. Thus, continuous efforts and strict policies have almost brought to an end the list of outstanding audit certificates. The remaining few will be dealt with promptly.

Comments of the Board

18. As brought out in the present report of the Board, the Administration had not obtained audit certificates from 87 of the 147 implementing agencies for $4.5 million by the time of finalization of the financial statements. The Administration should make efforts to obtain all audit certificates due from the implementing agencies by the time the financial statements of the biennium are finalized.

Recommendation 11 (g)

19. Budgetary assumptions should be modified to adopt an averaging method of estimating exchange rates and location-specific vacancy rates. UNEP should also prepare more realistic estimations of voluntary contributions.

Measures taken by the Administration

20. Budgetary assumptions have been modified in line with the recommendations. Revised 1996–1997 and proposed 1998–1999 budgets reflect the modifications. The contribution assumptions used in budget documents prepared for the Governing Council are based on actual payments recorded for the previous one or two years and an estimation of future payments. They are no more than an estimation of the contributions that would be required to implement the programme proposed to the Council, usually based on the programme requested by the Council at its previous session. Once the Council has approved a programme budget for the following biennium at its current session, an estimate of the contributions required to implement the approved budget is prepared. This represents the target of the contributions for that biennium. That target has not in the past been recorded in the report of the Council, but it is proposed to do so in future. Unfortunately, this adjusted target will not necessarily provide a protection against Governments reducing their contributions compared with the previous year (as happened in the current biennium) or even against Governments not contributing at the level they agreed in the Governing Council when they approve the programme.

Comments of the Board

21. The Board has noted the position.

Recommendation 11 (h)

22. The practice of placing piecemeal purchase orders for commonly used commodities should be avoided.

Measures taken by the Administration

23. UNEP now submits a procurement plan on an annual basis to the United Nations Office at Nairobi, which orders and stores one year's supply of furniture, stationery and other office supplies. Other supplies, such as cartridges with expiry dates, are ordered for half a year at a time. The United Nations Office at Nairobi feels that it is not always feasible to obtain procurement plans from projects because of difference in approval dates, funding, varying/changing implementation schedule, priorities and location. The United Nations Office at Nairobi has also conducted a study on the possibility of replacing all copiers by leased photocopiers and is now finalizing the implementation.

Comments of the Board

24. The Board takes note of the action taken.

Recommendation 11 (i)

25. The established rules and procedures on procurement, including those relating to competitive bidding, should be enforced more rigorously.

Measures taken by the Administration

26. The recommendation is being implemented.

Comments of the Board

27. The Board will review the implementation in its future audits.

Recommendation 11 (j)

28. Deliveries of supplies by vendors should be monitored against stipulated time schedules and a vendor performance system should be established early. Inclusion of a penalty clause in purchase orders, at least on a selective basis, should be considered.

Measures taken by the Administration

29. Deliveries of supplies by vendors are being monitored and a performance evaluation system has been established.

30. Specific penalty clauses have been incorporated on a selective basis. The United Nations Office at Nairobi general conditions provides for a penalty clause which, if warranted, will allow the United Nations Office at Nairobi to claim liquidated damages.

All purchase orders are subject to general conditions. However, in view of the location of the United Nations Office at Nairobi in a developing country in Africa, the vendors do not always accept such a clause. The clause can be counter productive since experience shows that inclusion of a penalty clause in a bidding document often increases the prices offered by vendors. The Office of Legal Affairs of the United Nations Secretariat has also opined that the objective to be achieved through the inclusion of penalty clause in contracts can instead be realized through the inclusion of liquidated damages clauses, without raising the same issues of validity and enforceability associated with penalty clauses.

Comments of the Board

31. The Board trusts that the Administration will include and enforce the penalty clause judiciously, at least in cases where the timeliness of supplies is crucial.

Recommendation 11 (k)

32. More comprehensive annual publishing programmes should be established in concert with all programme managers. Guidelines should be issued, including the requirement of prior approval of the Editorial Committee, to prevent unplanned external printing of publications.

Measures taken by the Administration

33. An executive directive on the Publications and Information Board was issued on 8 January 1997. More efficient planning is now provided through the Publications and Information Board, which will work closely with the Programme Coordination Committee. The 1996–1997 publishing programme was approved earlier.

34. Guidelines were issued on 20 August 1996 to the effect that all requests for printing publications should be submitted first to the United Nations Office at Nairobi Document Reproduction and Distribution Unit for review to see if the work could be done in-house before contacts for outside quotations were made. Printing of publications under a co-publishing programme is an exception.

35. The UNEP Publications Manual sets the requirement that all publications need approval of the Editorial Committee. Thus separate guidelines are not needed in this respect.

36. New chapters of the UNEP Publications Manual on electronic publishing have been approved by the Publications and Information Board.

Comments of the Board

37. The Board is pleased to note the action taken by the Administration.

Recommendation 11 (l)

38. Appointment of consultants should be regulated in line with the established policies; the roster of consultants should be reviewed and updated periodically. Selection of consultants should be made after considering alternate candidates by widening the search for prospective candidates. Guidelines should be established for determining consultants' fees.

Measures taken by the Administration

39. On 5 March 1995, UNEP issued revised guidelines for recruitment of consultants to ensure that consultancies are awarded on the basis of established need, expertise and value for money. UNEP will make every effort to select consultants from a full range of countries, including developing countries and countries with economies in transition, taking due consideration of geographical and gender balance. Additionally, following the merging of the administrations of the United Nations Habitat and Human Settlements Foundation (Habitat) and UNEP on 1 January 1996, a joint working group was set up to undertake a comprehensive review of the procedure governing the recruitment of consultants (e.g., fees) and to improve the comparative evaluation, at the same time harmonizing the procedures of UNEP, Habitat and the United Nations Office at Nairobi. The proposal from the working group on harmonizing the consultancy procedures was finalized and a circular introducing new guidelines was distributed on 27 June 1997, to be effective from 15 July 1997 and reviewed after nine months. The roster of candidates has also been updated.

40. The Executive Director reports on the status of consultancies on a quarterly basis to the Committee of Permanent Representatives. The information which is regularly reported, includes details of the purpose of consultancies awarded, length of consultancies, geographical distribution of consultants, amount paid by the United Nations and evaluation of completed consultancies.

Comments of the Board

41. The Board notes the measures taken by the Administration.

Recommendation 11 (m)

42. The possibility of renting out the available surplus capacity of the conference facilities should be considered.

Measures taken by the Administration

43. The United Nations Office at Nairobi has entered into a contract with a company for the marketing, promotion and public relations for the conference services. The contractor has undertaken to promote the use of conference facilities at the United Nations Complex, Gigiri.

Comments of the Board

44. The Board proposes to review the results of the action taken by the Administration in its future audits.

Chapter III

Audit opinion

We have audited the accompanying financial statements, comprising statements I to IX of the United Nations Environment Programme and the supporting notes for the period from 1 January 1996 to 31 December 1997. These financial statements are the responsibility of the Executive Director of the United Nations Environment Programme at Nairobi. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the Common Auditing Standards of the Panel of External Auditors of the United Nations, specialized agencies and the International Atomic Energy Agency. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, and as considered by the Board of Auditors to be necessary in the circumstances, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the Executive Director, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for the audit opinion.

In our opinion, these financial statements present fairly, in all respects, the financial position at 31 December 1997 and the results of operations and cash flows for the period then ended in accordance with the Organization's stated accounting policies set out in note 2 to the financial statements which were applied on a basis consistent with that of the preceding financial period.

Further, in our opinion, the transactions of the United Nations Environment Programme which we have tested as part of our audit, have in all significant respects been in accordance with the Financial Regulations and legislative authority.

In accordance with article XII of the Financial Regulations, we have also issued a long-form report on our audit of the financial statements of the United Nations Environment Programme.

(*Signed*) Vijay Krishna **Shunglu**
Comptroller and Auditor General of India

(*Signed*) Osei Tutu **Prempeh**
Auditor-General of Ghana

(*Signed*) Sir John **Bourn**
Comptroller and Auditor General
of the United Kingdom of Great Britain
and Northern Ireland

15 July 1998

Chapter IV
Certification of the financial statements

4 May 1998

I certify that the appended financial statements of the United Nations Environment Programme, numbered I to VIII, are correct.

(*Signed*) Klaus **Topfer**
Executive Director
United Nations Environment Programme

Chapter V

Financial statements for the biennium ended 31 December 1997

Statement I

Environment Fund: income and expenditure and changes in reserves and fund balances for the biennium ended 31 December 1997

(United States dollars)

Income	1996-1997	1994-1995
Voluntary contributions (schedule 1.1)	89,983,854	122,026,886
Income for services rendered	-	267,392
Interest income	2,244,878	3,513,343
Miscellaneous income	5,574,406	1,594,364
Gain/(loss) on exchange	(331,907)	(1,338,066)
TOTAL INCOME	97,471,231	126,063,919
Expenditure		
Fund programme activities (schedule 1.2)	54,612,805	116,646,909
Fund programme reserve activities (schedule 1.2)	4,342,727	4,676,445
Management and administrative support costs (schedule 1.3)	29,496,521	38,620,049
TOTAL EXPENDITURE	88,452,053	159,943,403
Excess (shortfall) of income over expenditure (statement II)	9,019,178	(33,879,484)
Prior period adjustments	(256,918)	(258,687)
NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE	8,762,260	(34,138,171)
Savings on, or cancellation of, prior periods' obligations	1,321,770	962,269
Transfer to financial reserves	(3,411,528)	-
Fund balances beginning of period	5,608,827	38,784,729
FUND BALANCES END OF PERIOD	12,281,329	5,608,827
FINANCIAL RESERVES BEGINNING OF PERIOD	6,588,472	6,588,472
Transfer from statement of income and expenditure	3,411,528	-
FINANCIAL RESERVES END OF PERIOD	10,000,000	6,588,472

Schedule 1.1

Environment Fund: status of contributions at 31 December 1997

(United States dollars)

Countries	*Unpaid pledges as at 1 Jan 1996*	*Adjustments to prior years' pledges*	*Pledges and adjustments for 1996 and 1997*	*Pledges for future years*	*Collections during prior years for 1996 and 1997*	*Collections during 1996 and 1997*	*Collections for future years*	*Unpaid pledges for 1997 and prior years*	*Unpaid pledges for future years*
Algeria	—	—	24 975	—	—	24 975	—	—	—
Andorra	—	—	9 000	—	—	9 000	—	—	—
Angola	—	—	6 000	—	—	—	—	6 000	—
Argentina	—	70 000	70 000	—	—	140 000	—	—	—
Australia	—	—	1 606 524	—	813 780	792 744	—	—	—
Austria	—	—	1 106 844	495 868	—	1 106 844	—	—	495 868
Bahamas	—	—	—	—	—	—	—	—	—
Bahrain	—	21 000	10 500	—	—	31 500	—	—	—
Bangladesh	86	—	5 100	—	—	5 100	—	86	—
Barbados	—	—	6 000	—	—	6 000	—	—	—
Belarus	—	—	—	—	—	—	—	—	—
Belgium	423 729	(19 172)	753 826	—	—	1 158 383	—	—	—
Belize	—	—	—	—	—	—	—	—	—
Benin	—	—	7 000	10 000	—	7 000	11 000	—	(1 000)
Bhutan	—	—	2 000	—	—	2 000	—	—	—
Botswana	—	—	17 521	—	—	17 521	—	—	—
Brazil	—	20 000	238 039	20 000	—	230 632	—	27 407	20 000
Bulgaria	900	(622)	139	—	—	417	—	—	—
Burkina Faso	—	—	8 850	—	—	8 850	—	—	—
Burundi	—	—	4 000	—	—	—	—	4 000	—
Cameroon	—	—	—	—	—	—	—	—	—
Canada	—	—	1 703 653	1 321 429	—	1 703 653	—	—	1 321 429
Central African Republic	—	—	5 952	—	—	5 952	—	—	—
Chad	—	—	—	—	—	—	—	—	—
Chile	—	15 000	15 000	—	—	30 000	—	—	—
China	—	—	337 436	—	—	337 436	—	—	—
Colombia	—	—	72 333	—	—	72 333	—	—	—
Congo	—	—	—	—	—	—	—	—	—

Countries	*Unpaid pledges as at 1 Jan. 1996*	*Adjustments to prior years' pledges*	*Pledges and adjustments for 1996 and 1997*	*Pledges for future years*	*Collections during prior years for 1996 and 1997*	*Collections during 1996 and 1997*	*Collections for future years*	*Unpaid pledges for 1997 and prior years*	*Unpaid pledges for future years*
Costa Rica	—	—	20 143	—	—	20 143	—	—	—
Côte d'Ivoire	—	—	10 000	—	—	10 000	—	—	—
Cuba	—	—	6 000	—	—	6 000	—	—	—
Cyprus	—	—	12 000	—	—	12 000	—	—	—
Czech Republic	57 034	881	196 490	205 479	—	254 405	—	—	205 479
Democratic Republic of the Congo	—	—	—	—	—	—	—	—	—
Denmark	—	—	4 654 058	—	—	4 654 058	—	—	—
Dominican Republic	—	—	5 957	—	—	5 957	—	—	—
Ecuador	—	—	—	—	—	—	—	—	—
Egypt	—	—	14 788	—	—	5 886	—	8 902	—
Finland	—	—	6 970 196	—	—	6 970 196	—	—	—
France	493 827	(25 535)	414 010	—	—	882 302	—	—	—
Gabon	6 000	—	—	—	—	—	—	6 000	—
Gambia	—	—	—	—	—	—	—	—	—
Germany	—	—	11 948 724	—	—	11 948 724	—	—	—
Ghana	—	—	15 000	5 000	—	15 000	—	—	5 000
Greece	—	—	50 000	—	—	50 000	—	—	—
Guatemala	—	—	—	—	—	—	—	—	—
Guinea	—	—	2 000	3 000	—	2 000	3 000	—	—
Guinea-Bissau	—	—	—	—	—	—	—	—	—
Guyana	—	—	—	—	—	—	—	—	—
Haiti	—	—	—	—	—	—	—	—	—
Hungary	27 068	(6 613)	50 000	—	—	69 457	—	998	—
Iceland	—	—	6 000	—	—	6 000	—	—	—
India	100 000	—	200 000	—	—	198 264	—	101 736	—
Indonesia	—	—	30 000	—	—	30 000	—	—	—
Iran (Islamic Republic of)	60 000	30 000	30 000	—	—	30 000	—	90 000	—
Ireland	—	—	301 180	—	—	301 180	—	—	—
Israel	—	—	7 500	—	—	7 500	—	—	—
Italy	—	—	957 523	—	—	667 668	—	289 855	—
Jamaica	12 458	—	19 528	—	—	31 986	—	—	—
Japan	—	—	9 000 000	—	—	9 000 000	—	—	—

Countries	Unpaid pledges as at 1 Jan. 1996	Adjustments to prior years' pledges	Pledges and adjustments for 1996 and 1997	Pledges for future years	Collections during prior years for 1996 and 1997	Collections during 1996 and 1997	Collections for future years	Unpaid pledges for 1997 and prior years	Unpaid pledges for future years
Jordan	—	—	10 000	—	—	10 000	—	—	—
Kenya	32 551	—	72 536	80 000	—	105 087	—	10 000	80 000
Kuwait	200 000	—	400 000	—	—	400 000	—	200 000	—
Lao People's Democratic Republic	—	—	4 000	—	—	2 000	—	2 000	—
Lebanon	5 000	—	8 000	—	—	8 000	—	5 000	—
Lesotho	—	—	5 000	2 500	5 000	—	2 500	—	—
Libyan Arab Jamahiriya	—	—	—	—	—	—	—	—	—
Luxembourg	—	—	60 257	—	—	60 257	—	—	—
Malawi	—	—	—	—	—	—	—	—	—
Malaysia	—	—	55 000	—	—	55 000	—	—	—
Maldives	—	—	2 500	—	—	2 500	—	—	—
Mali	—	—	—	—	—	—	—	—	—
Malta	—	—	14 000	—	—	14 000	—	—	—
Marshall Islands	—	—	1 000	—	—	1 000	—	—	—
Mauritania	—	—	6 000	12 000	—	—	—	6 000	12 000
Mauritius	—	—	9 466	—	—	9 466	—	—	—
Mexico	—	—	78 315	200 000	74	69 766	—	8 475	200 000
Mongolia	—	—	—	—	—	—	—	—	—
Morocco	10 000	10 000	20 000	—	—	40 000	—	—	—
Mozambique	—	—	10 000	20 000	—	10 000	—	—	20 000
Myanmar	—	—	2 000	—	—	—	—	2 000	—
Nepal	—	—	2 000	—	—	2 000	—	—	—
Netherlands	—	—	4 387 125	4 102 564	—	4 387 125	—	—	4 102 564
New Zealand	—	—	182 297	—	—	182 297	—	—	—
Nicaragua	—	—	—	—	—	—	—	—	—
Niger	—	—	—	—	—	—	—	—	—
Nigeria	52 573	7 999	—	—	—	—	—	60 572	—
Norway	—	—	4 594 696	—	—	4 594 696	—	—	—
Oman	—	—	20 000	—	—	10 000	—	10 000	—
Pakistan	—	—	100 005	—	—	50 005	—	50 000	—
Panama	—	—	8 000	—	—	8 000	—	—	—
Papua New Guinea	—	—	—	—	—	—	—	—	—

Countries	*Unpaid pledges as at 1 Jan 1996*	*Adjustments to prior years' pledges*	*Pledges and adjustments for 1996 and 1997*	*Pledges for future years*	*Collections during prior years for 1996 and 1997*	*Collections during 1996 and 1997*	*Collections for future years*	*Unpaid pledges for 1997 and prior years*	*Unpaid pledges for future years*
Peru	—	—	—	—	—	—	—	—	—
Philippines	11 583	(133)	25 909	40 000	—	10 909	—	26 450	40 000
Poland	—	—	200 000	200 000	—	200 000	—	—	200 000
Portugal	—	—	40 000	—	—	40 000	—	—	—
Qatar	—	—	—	—	—	—	—	—	—
Republic of Korea	—	—	230 000	300 000	—	230 000	—	—	300 000
Romania	1 334	(33)	5 219	—	—	6 520	—	—	—
Russian Federation	300 000	(300 000)	472 958	—	—	472 958	—	—	—
Rwanda	—	—	—	—	—	—	—	—	—
Santa Lucia	—	—	—	—	—	—	—	—	—
Saudi Arabia	53 333	—	—	—	—	—	—	53 333	—
Senegal	—	6 377	16 376	—	—	22 753	—	—	—
Seychelles	—	—	5 265	—	—	5 265	—	—	—
Singapore	—	—	30 000	—	—	30 000	—	—	—
Slovakia	—	—	20 000	—	—	20 000	—	—	—
Somalia	—	—	—	—	—	—	—	—	—
South Africa	—	—	60 000	—	—	60 000	—	—	—
Spain	—	—	1 450 680	—	—	1 450 680	—	—	—
Sri Lanka	—	—	10 000	—	—	10 000	—	—	—
Sudan	—	—	—	—	—	—	—	—	—
Swaziland	—	—	12 000	12 000	—	12 000	—	—	12 000
Sweden	—	—	5 607 779	2 554 278	—	5 607 779	—	—	2 554 278
Switzerland	—	—	5 767 455	2 603 448	—	5 767 455	—	—	2 603 448
Syrian Arab Republic	—	—	—	—	—	—	—	—	—
Thailand	—	—	20 000	—	—	20 000	—	—	—
Togo	—	381	—	—	—	381	—	—	—
Trinidad and Tobago	—	12 705	20 000	20 000	—	22 705	—	10 000	20 000
Tunisia	—	—	—	—	—	—	—	—	—
Turkey	20 530	—	28 565	100 000	—	36 872	—	12 223	100 000
Uganda	—	—	4 000	8 100	—	4 000	8 100	—	—
Ukraine	—	—	—	—	—	—	—	—	—
United Kingdom	—	—	12 340 333	—	—	12 340 333	—	—	—

Countries	*Unpaid pledges as at 1 Jan 1996*	*Adjustments to prior years' pledges*	*Pledges and adjustments for 1996 and 1997*	*Pledges for future years*	*Collections during prior years for 1996 and 1997*	*Collections during 1996 and 1997*	*Collections for future years*	*Unpaid pledges for 1997 and prior years*	*Unpaid pledges for future years*
United Republic of Tanzania	—	—	—	—	—	—	—	—	—
United States of America	—	—	12 600 000	—	—	11 600 000	—	—	—
Uruguay	10 000	30 000	—	—	—	40 000	—	—	—
Vanuatu	—	—	685	—	—	—	—	685	—
Venezuela	—	—	—	—	—	—	—	—	—
Viet Nam	—	—	3 000	3 000	—	3 000	—	—	3 000
Yemen	—	—	5 444	—	—	5 444	—	—	—
Yugoslavia	—	—	—	—	—	—	—	—	—
Zambia	—	—	6 000	—	—	—	—	6 000	—
Zimbabwe	—	—	18 200	—	—	—	—	18 200	—
Total	**1 878 006**	**(127 765)**	**89 983 854**	**12 318 666**	**818 854**	**88 909 319**	**24 600**	**2 005 922**	**12 294 066**

Schedule 1.2

Environment Fund: summary of appropriations, allocations issued, expenditures incurred and unexpended balance of appropriations and allocations for fund programme and fund programme reserve activities for the biennium ended 31 December 1997

(United States dollars)

			Expenditures Incurred During 1996/1997				
I. Fund programme activities	Appropriations 1996-1997	Allocations issued 1996-1997	Disbursements	Unliquidated Obligations	Total	Unexpended balance of appropriations	Unexpended balance of allocations
Caring for freshwater, coastal, marine resources	8,637,036	8,637,036	5,667,091	1,288,901	6,955,992	1,681,044	1,681,044
Caring for biological resources	5,222,096	5,222,096	3,814,305	423,623	4,237,928	984,168	984,168
Caring for land resources	4,771,948	4,771,948	3,926,017	424,529	4,350,546	421,402	421,402
Information for decision making and action planning	4,445,007	4,445,007	3,680,560	173,485	3,854,045	590,962	590,962
Sustainable production	5,100,387	5,100,387	4,602,587	209,112	4,811,699	288,688	288,688
Reduced environmental impacts of energy utilization	1,886,609	1,886,609	1,599,486	196,245	1,795,731	90,878	90,878
Env'tally sustainable production & consumption patterns	328,775	328,775	320,275	1,843	322,118	6,657	6,657
Reduced impacts of toxic chemicals and wastes	4,945,750	4,945,750	4,529,954	250,881	4,780,835	164,915	164,915
Improved environmental management practices in urban areas	2,218,737	2,218,737	1,646,940	257,652	1,904,592	314,145	314,145
Environmental change and emergencies	624,480	624,480	467,659	51,127	518,786	105,694	105,694
Trade and environment	797,677	797,677	666,642	51,474	718,116	79,561	79,561
Environmental economics	687,457	687,457	446,877	17,346	464,223	223,234	223,234
Environmental law	2,944,170	2,944,170	2,639,265	34,630	2,673,895	270,275	270,275
Coordination and promotion of policy-relevant research	784,013	784,013	659,547	24,691	684,238	99,775	99,775
Environmental assessment	4,092,875	4,092,875	2,926,615	290,822	3,217,437	875,438	875,438
Support to regional and subregional cooperation	6,213,026	6,213,026	4,235,838	437,654	4,673,492	1,539,534	1,539,534
Public awareness, education and outreach to major groups	6,007,232	6,007,232	4,914,368	562,624	5,476,992	530,240	530,240
Design & implement a coord.system for int.inf.exch.: UNEPNET	3,792,725	3,792,725	2,958,389	213,751	3,172,140	620,585	620,585
Total Fund Programme Activities	63,500,000	63,500,000	49,702,415	4,910,390	54,612,805	8,887,195	8,887,195
II. Total Fund Programme Reserve Activities	5,000,000	5,000,000	3,321,105	1,021,622	4,342,727	657,273	657,273
Total	68,500,000	68,500,000	53,023,520	5,932,012	58,955,532	9,544,468	9,544,468

Schedule 1.3

Environment Fund: summary of appropriations, allotments issued, expenditures incurred and unexpended balance of appropriations and allotments for management and administrative support costs for the biennium ended 31 December 1997

(United States dollars)

	Appropriations 1996-1997	Allotments issued [a] 1996-1997	Expenditures incurred during 1996-1997			Unexpended balance of appropriations	Unexpended balance of allotments
			Disbursements	Unliquidated obligations	Total		
Established posts	15,368,800	15,368,800	14,400,008	15,417	14,415,425	953,375	953,375
General temporary assistance	977,900	977,900	1,053,444	5,932	1,059,376	(81,476)	(81,476)
Consultants (including travel)	235,100	235,100	105,758	37,286	143,044	92,056	92,056
Overtime and night differential	194,100	194,100	188,884	5,293	194,177	(77)	(77)
Staff and other personnel costs	8,638,700	8,638,700	7,447,638	316,638	7,764,276	874,424	874,424
Travel	1,662,700	1,662,700	1,181,676	143,620	1,325,296	337,404	337,404
Contractual services	931,000	931,000	819,703	84,512	904,215	26,785	26,785
Operating expenses	4,927,900	4,927,900	3,176,675	324,405	3,501,080	1,426,820	1,426,820
Supplies and materials	738,100	738,100	117,935	1,825	119,760	618,340	618,340
Acquisitions	187,100	187,100	30,391	39,481	69,872	117,228	117,228
TOTAL	33,861,400	33,861,400	28,522,112	974,409	29,496,521	4,364,879	4,364,879

[a] Allotments issued as at 31 December 1997 are based on appropriations approved by the Governing Council amounting to $33,861,400.

Statement II

Environment Fund: assets, liabilities, reserves and fund balances at 31 December 1997

(United States dollars)

Assets	1997	1995
Cash and term deposits		
Convertible currency (schedule 2.1)	31,715,091	27,478,022
Non-convertible currency (schedule2.2)	3,975,862	499,497
Accounts receivable		
Voluntary contributions receivable (schedule 1.1)	14,299,988	8,217,941
Inter-fund balances (note 6)	10,071,735	10,868,894
Other (note10)	12,701,810	9,951,572
Other Assets		
Deferred charges (note 5)	592,746	2,342,110
Operating funds provided to implementing agencies	11,276,860	11,453,036
TOTAL ASSETS	84,634,092	70,811,072
Liabilities		
Contributions received in advance (schedule 1.1)	12,318,666	7,163,288
Unliquidated obligations (schedule 1.2 and 1.3)	7,072,815	17,171,452
Accounts payable		
Inter-fund balances (note 7)	26,368,105	18,892,764
Other (note 4)	5,983,773	1,709,523
Other liabilities		
Operating funds provided by implementing agencies	10,609,404	13,676,746
TOTAL LIABILITIES	62,352,763	58,613,773
Reserves and fund balances		
Financial reserves	10,000,000	6,588,472
Cumulative surplus	12,281,329	5,608,827
TOTAL RESERVES AND FUND BALANCES	22,281,329	12,197,299
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	84,634,092	70,811,072

Schedule 2.1

Environment Fund: convertible cash, bank deposits and investments at 31 December 1997

(United States dollars)

Environment Fund (statement II)		per cent		Book value
Cash at banks				US $ 4,715,091
National Bank Kuwait	New York	5.7187%	due 30 Jul 1998	US$12,000,000
Standard S.A.	Johannesburg	5.8125%	due 30 Apr 1998	US $ 5,000,000
Banco Santander	New York	5.8125%	due 30 Jun 1998	US $10,000,000
	TOTAL			US $31,715,091

UNEP trust funds and other accounts (statements III, V.1, V.2, V.3, VI, VII.1)				
Cash at banks				US$22,425,833
Deutsche Bank	Grand Cayman	6.0000%	due 08 Jan 1998	US $ 5,000,000
Svenska Handels	Grand Cayman	5.6562%	due 30 Jan 1998	US $ 3,000,000
Generale Bank	Grand Cayman	5.7000%	due 27 Feb 1998	US$12,000,000
Dresdner Bank	New York	5.6875%	due 27 Mar 1998	US $ 5,000,000
National Australia	New York	5.6900%	due 31 Mar 1998	US $ 7,000,000
Royal Bank Scotland	New York	5.6875%	due 30 Apr 1998	US $ 4,000,000
Standard Bank	Nassau	5.8125%	due 28 May 1998	US $ 7,500,000
Anz Bank	New York	5.7813%	due 31 Jul 1998	US$10,000,000
Royal Bank Scotland	New York	5.8125%	due 01 Sep 1998	US$10,000,000
	TOTAL			US$85,925,833 [a]

Multilateral Fund Under the Montreal Protocol on Substances that deplete the Ozone Laver (statement IV)	
Cash at banks	US $ 2,788,866
TOTAL	US $ 2,788,866

[a] UNEP General Trust Funds (Statement III) US$44,054,421
UNEP Technical Cooperation Trust Funds (statement V.1) US$17,856,015
UNEP Junior and Professional Officers Programme trust funds (statement V.2) US$ 2,935,154
International prizes in the field of the environment trust fund (statement V.3) US$ 1 576,844
Special account for programme support costs (statement VI) US$ 4,381,344
Counterpart contributions account (statement VII.1) US$15,122,055
TOTAL US$85,925,833

Schedule 2.2

Environment Fund: non-convertible cash and bank deposits at 31 December 1997

(United States dollars)

Environment Fund (Statement II)

	Local currency	US dollar equivalent
Russian roubles [a]	6,686,288	3,552,147
Chinese yuan	2,970,601	358,768
Czech koruny	-	17,659
Hungarian forint	6,642,292	34,239
Bulgarian leva	99,435	56
Romanian lei	100,889,107	12,993
Total		3,975,862

UNEP General Trust Funds

Greek drachmas (statement VII.2)	1,438
Jamaican dollars (statement VII.3)	13,526
Total	14,964

[a] Convertible under certain prescribed conditions, and includes $2.0 million held in term deposit earning interest at the rate of 4.25 per cent per annum with Vnesheconombank, Russian Federation.

Schedule 2.3

United Nations Environment Programme: all funds summary: cash flows for the biennium ended 31 December 1997

(United States dollars)

	Environment Fund	General Trust Funds	Multilateral Fund	Technical Cooperation Trusts Funds	Junior Professional Officers	International Prizes	Special Account for Programme Support Costs	Counterpart contributions	Counterpart Mediterranean	Counterpart Caribbean	Revolving Fund (information)	Total 1997
Cash flows from operating activities												
Net excess (shortfall) of income over expenditure	8.762.260	16.229.976	53.057.469	7.421.152	369.873	(215.750)	1.539.670	1.821.829	12.858	82.333	157.832	89.239.504
(Increase) decrease in contributions receivable	(6.082.047)	(9.614.287)	(52.908.619)	(116.208)	(150.000)	-	-	(5.421)	-	82.281	-	(68.794.281)
(Increase) decrease in other accounts receivable	(2.750.236)	(1.759.557)	(12.805)	(497.074)	(108.491)	(33.954)	(2.569.949)	(517.122)	(23.706)	(143)	-	(8.273.049)
(Increase) decrease in other assets	1.749.364	(95.408)	14.220.210	(92.908)	(11.865)	-	-	-	-	-	-	15.769.393
Increase (decrease) in contributions received advance	5.155.378	3.824.245	5.646.537	-	-	-	-	-	-	-	-	14.626.160
Increase (decrease) in unliquidated obligations	(10.098.537)	2.087.542	(206.810)	545.962	16.671	44.842	29.318	976.433	67.686	-	14.595.00	(6.522.198)
Increase (decrease) in other accounts payable	4.274.250	1.339.645	13.666	602.511	35.461	39.478	1.646.486	(5.431.516)	(12.378)	9.221	(62.595)	2.454.229
Less: Interest income	(2.244.878)	(3.361.774)	(29.941.063)	(2.929.418)	(210.442)	(159.419)	(620.874)	-	-	-	-	(39.467.868)
NET CASH FROM OPERATING ACTIVITIES	(1.234.548)	8.650.404	(10.131.415)	4.934.017	(58.593)	(324.813)	24.651	(3.155.797)	44.460	173.692	109.832	(968.110)
Cash flows from investing and financing activities												
(Increase) decrease in inter-fund balances receivable	797.159	3.055.291	(1.473.486)	(1.981.163)	533.909	-	(22.605)	3.518.410	(50.874)	(27.099)	48.000	4.397.542
Increase (decrease) in inter-fund balances payable	7.475.341	6.148.762	(163.303)	(7.206.515)	948.385	41.646	(896.497)	872.852	-	(141.674)	-	7.078.997
(Increase) decrease in operating funds provided to implementing agencies	176.176	380.705	(27.825.414)	(5.408.628)	-	-	-	(1.634.644)	-	-	-	(34.311.805)
Increase (decrease) in operating funds provided by implementing agencies	(3.067.342)	14.205	-	93.674	-	-	-	-	-	-	-	(2.959.263)
Plus: Interest income	2.244.878	3.361.774	29.941.063	2.929.418	210.442	159.419	620.874	-	-	-	-	39.467.868
NET CASH FROM INVESTING AND FINANCING ACTIVITIES	7.626.212	12.960.737	478.860	(11.573.014)	1.692.736	201.065	(298.228)	2.756.618	(50.874)	(168.773)	48.000	13.673.339
Cash flows from other sources												
Savings on, or cancellation of, prior periods' obligations	1.321.770	-	-	-	-	-	79.423	-	-	-	-	1.401.193
Transfer to other funds	-	-	-	-	-	-	-	-	-	-	(157.832)	(157.832)
NET CASH FROM OTHER SOURCES	1.321.770	-	-	-	-	-	79.423	-	-	-	(157.832)	1.243.361
Net increase (decrease) in cash and term deposits	7.713.434	21.611.141	(9.652.555)	(6.638.997)	1.634.143	(123.748)	(194.154)	(399.179)	(6.414)	4.919	-	13.948.590
CASH AND TERM DEPOSITS BEGINNING OF PERIOD	27.977.519	22.858.426	12.441.421	24.495.012	1.301.011	1.700.592	4.575.498	15.521.234	7.852	8.607	-	110.887.172
CASH AND TERM DEPOSITS END OF PERIOD	35.690.953	44.469.567	2.788.866	17.856.015	2.935.154	1.576.844	4.381.344	15.122.055	1.438	13.526	-	124.835.762

Statement III

General trust funds

Combined income and expenditure and changes in reserve fund balances for the biennium ended 31 December 1997

(United States dollars)

	Mediterranean	Kuwait Action Plan	Cites	East Asian Seas	Caribbean	West and Central African Region	East African Regional Seas	Environmental Training Network	Montreal Protocol	Vienna Convention	Conservation of Migratory Species	Basel Convention
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Income												
Voluntary contributions (sch 3.1)	8.987.183	-	9.184.197	401.400	2.179.350	-	1.256.010	430.000	6.365.569	1.187.426	1.951.787	4.886.185
Interest income	685.812	7.437	94.405	117.063	264.960	41.229	228.658	20.015	392.666	150.975	210.443	392.115
Miscellaneous income	1.762.632		83.683	108.510	-	-	477.342	-	13.596	-	5.609	196.028
Gain on exchange	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL INCOME	11.435.627	7.437	9.362.285	626.973	2.444.310	41.229	1.962.010	450.015	6.771.831	1.338.401	2.167.839	5.474.328
Expenditure												
Staff and other personnel costs	4.899.813		5.055.604	253.022	1.115.399	249.979	412.399	15.585	1.964.504	527.242	1.205.921	2.397.189
Consultants	1.641.366	-	299.101	7.000	61.694	17.081	14.113	27.290	48.507	-	146.003	92.115
Volunteers	-	-	-	5.000	-	-	2.385	-	-	-	-	-
Travel	542.473	-	527.532	23.209	152.004	23.695	116.672	16.733	231.238	(3.098)	103.657	107.396
Contractual services	605.648	-	427.974	25.000	361.730	40.000	187.608	-	(4.000)	-	56.150	4.982
Fellowships	67.727	-	-	-	8.579	-	-	-	-	-	-	-
Meetings and conferences	1.287.657	-	261.546	112.623	226.918	-	13.330	97.024	1.715.707	335.326	193.679	20.627
Rentals	-	-	91.464	-	106.783	-	-	-	40.724	12.097	-	64.334
Operating expenses	250.461	-	256.376	1.000	48.122	429	29.614	504	41.101	19.178	18.629	44.258
Acquisitions	243.371	-	26.804	16.450	(55)	10.851	720	-	59.832	9.179	31.323	33.122
Reporting costs	133.254	-	62.461	13.168	59.115	-	52.590	22.773	150.058	29.915	13.280	52.211
Sundry	261.322	-	325.918	10.256	119.936	4.339	7.907	6.564	233.729	40.827	43.120	95.060
UNEP participation costs	-	-	-	-	(17.096)	-	133.369	-	-	-	-	-
Hospitality	3.609	-	1.984	571	414	-	2.160	-	22.018	2.416	(66)	1.547
Bank charges	120	-	25	-	15	-	18	-	294	121	195	279
Loss on exchange	1.118	-	875.317	-	184	-	-	-	-	-	43.870	-
Programme support costs (statement VI)	1.291.771	-	953.779	60.748	291.658	45.026	126.473	24.241	585.444	126.501	235.520	378.669
TOTAL EXPENDITURE	11.229.710	-	9.165.885	528.047	2.535.380	391.380	1.099.358	210.714	5.089.156	1.099.704	2.091.281	3.291.789
Excess (shortfall) of income over expenditure	205.917	7.437	196.400	98.926	(91.070)	(350.151)	862.652	239.301	1.682.675	238.697	76.558	2.182.539
Prior period adjustments	-		(241.415)	-	(13.410)					(20.357)	(6.841)	(241.026)
NET EXCESS/(SHORTFALL) OF INCOME OVER EXPENDITURE	205.917	7.437	(45.015)	98.926	(104.480)	(350.151)	862.652	239.301	1.682.675	218.340	69.717	1.941.513
RESERVES AND FUND BALANCES, BEGINNING OF PERIOD	6.515.117	89.430	5.165.513	1.118.589	3.634.244	429.124	2.950.902	192.216	5.481.674	1.493.110	2.242.829	2.286.322
RESERVES AND FUND BALANCES, END OF PERIOD	6.721.034	96.867	5.120.498	1.217.515	3.529.764	78.973	3.813.554	431.517	7.164.349	1.711.450	2.312.546	4.227.835

Implementation of Basel Convention	Biodiversity Convention (Interim Secrtt.)	Biodiversity Convention	North-West Pacific Region	Prior Informed Consent Procedure	Chemical Risk Reduction	AMCEN	Biodiversity Support of Approved Activities	Biodiversity Participation of Parties	Intl Action on Persistent Organic Pollutants	UNEP High Level Committee	Total	
(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	1996-1997	1994-1995
949 296		13 114 626	580 000	3 013 676	122 520	801 206	204 725	1 595 383	1 112 811	47 151	58 370 481	41 469 261
52 314	20 583	542 345	14 728	38 390	5 907	46 884	4 948	7 506	5 167	2 078	3 346 628	1 482 716
		2 542 360	1 728				200 000				5 391 488	6 179 565
												2 148 840
1 001 610	20 583	16 199 331	596 456	3 052 066	128 427	848 090	409 673	1 602 889	1 117 978	49 229	67 108 597	51 280 382
	(176 909)	4 599 121		551 460	31 662						23 101 991	19 458 269
57 196	(21 937)	707 796	69 155						20 000		3 186 460	1 269 247
24 568		476 302		65 478	32 985			6 549	11 360		7 385 2 458 853	2 047 172
26 063		480 405	44 000						11 000		2 266 560	2 789 471
39 351											115 657	204 074
484 149	(61 211)	1 810 914	29 603	308 546	26 570			694 512	126 362	6 451	7 690 333	5 094 992
(467)	(3 248)	(43 273)		24 996							293 390	230 066
	(918)	200 316							5 000		914 470	692 721
		479 882									911 479	400 979
	(227)	251 349	5 000						8 184		853 131	665 335
	(1 900)	534 317		35 690	(469)						1 716 616	1 493 460
		12 090	6 173								134 536	73 570
61		37 678	659						1 000		73 990	40 360
		829				18	18	78	15		2 086	
		16 424					10				936 923	4 657
82 025	(34 573)	1 241 096	20 097	129 667	11 797			91 138	23 778	839	5 685 694	4 479 762
713 046	(300 523)	10 805 246	174 687	1 115 837	102 545	18	28	792 277	206 699	7 290	50 349 554	38 944 135
288 564	321 106	5 394 085	421 769	1 936 229	25 882	848 072	409 645	810 592	911 279	41 939	16 759 043	12 336 247
(18 044)		8 147									(532 946)	4 071 305
270 520	321 106	5 402 232	421 769	1 936 229	25 882	848 072	409 645	810 592	911 279	41 939	16 226 097	8 264 942
414 099	(10 600)	2 963 296	70 000								35 035 865	26 770 923
684 619	310 506	8 365 528	491 769	1 936 229	25 882	848 072	409 645	810 592	911 279	41 939	51 261 962	35 035 865

Statement III (continued)

Combined assets, liabilities, reserves and fund balances at 31 December 1997

	Mediterranean	Kuwait Action Plan	Cites	East Asian Seas	Caribbean	West and Central African Region	East African Regional Seas	Environmental Training Network	Montreal Protocol	Vienna Convention	Conservation of Migratory Species	Basel Convention
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Assets												
Cash and term deposits (sch 2.1)	6.386.195	71.443	4.670.010	960.624	2.156.135	220.302	1.436.886	381.727	4.569.747	636.452	2.868.619	4.395.508
Voluntary contributions receivable (sch. 3.1)	5.216.450		6.979.834	280.478	1.720.701		2.440.634	159.048	7.731.882	979.348	1.372.353	3.019.152
Inter-fund balances receivable (note 7)				171.599	-	-	255.384	-		613.075	-	-
Other accounts receivable	896.346	3.337	188.905	21.921	302.614	8.797	70.993	6.373	143.071	25.087	207.741	110.527
Other assets-Deferred charges (note 5)	62.772		46.177	-	-	-	-	-	33.499	-	22.714	-
Operating funds provided to implementing agencies	360.548	22.541	132.671	26.528	43.921	-	38.731	-	1.195	-	-	-
TOTAL ASSETS	12.922.311	97.321	12.017.597	1.461.150	4.223.371	229.099	4.242.628	547.148	12.479.394	2.247.962	4.271.427	7.525.187
Liabilities												
Contributions received in advance (sch 3.1)	4.623.146		4.434.861	158.700	-	-	249.750	-	3.679.702	382.341	1.118.779	2.943.387
Unliquidated obligations	459.531		348.269	11.545	321.047		125.717	22.121	1.130.567	103.053	308.864	206.503
Inter-fund balances payable (note 6)	680.394		1.386.931		198.264	142.029	-	85.271	426.832	-	476.842	71.985
Other accounts payable	438.206	454	727.018	73.390	174.296	8.097	53.607	8.239	77.944	51.118	32.933	75.477
Other liabilities - advances by implementing agencies								-	-	-	21.463	
TOTAL LIABILITIES	6.201.277	454	6.897.099	243.635	693.607	150.126	429.074	115.631	5.315.045	536.512	1.958.881	3.297.352
Reserves and Fund balances												
Cumulative surplus	6.721.034	96.867	5.120.498	1.217.515	3.529.764	78.973	3.813.554	431.517	7.164.349	1.711.450	2.312.546	4.227.835
TOTAL RESERVES AND FUND BALANCES	6.721.034	96.867	5.120.498	1.217.515	3.529.764	78.973	3.813.554	431.517	7.164.349	1.711.450	2.312.546	4.227.835
TOTAL LIABILITIES RESERVES AND FUND BALANCES	12.922.311	97.321	12.017.597	1.461.150	4.223.371	229.099	4.242.628	547.148	12.479.394	2.247.962	4.271.427	7.525.187

(1) Trust Fund for the Protection of the Mediterranean Sea against Pollution

(2) Regional Trust Fund for the Protection and Development of Marine Environment and Coastal Areas of Bahrain, Iran (Islamic Republic of), Iraq, Kuwait, Oman, Qatar, Saudi Arabia and the United Arab Emirates

(3) Trust Fund for the Convention on International Trade in Endangered Species of Wild Fauna and Flora

(4) Regional Trust Fund for the implemention of the Action Plan for the Protection and Development of the Marine Environment and Coastal Areas of the East Asian Seas

(5) Regional Trust Fund for the implemention of the Action Plan for the Caribbean Environment Programme

(6) Trust Fund for the Protection and Development of the Marine Environment and Coastal Areas of the West and Central Africa

(7) Regional Seas Trust Fund for the East African Region

(8) Trust Fund for the Regional Environmental Training Network on Latin America and the Caribbean

(9) Trust Fund for the Montreal Protocol on Substances that Deplete the Ozone Layer

(10) Trust Fund for the Vienna Convention on the Protection of the Ozone Layer

(11) Trust Fund for the Convention on the Conservation of Migratory Species of Wild Animals

(12) Trust Fund for the Basel Convention On The Control Of Transboundary Movements Of Hazardous wastes and their Disposal

(13) Trust Fund To Assist Developing Countries And Other Countries In need Of Technical Assistance in the implementation of the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes And their Disposal

Implementation of Basel Convention	Biodiversity Convention (Interim Secrtt.)	Biodiversity Convention	North-West Pacific Region	Prior Informed Consent Procedure	Chemical Risk Reduction	AMCEN	Biodiversity Support of Approved Activities	Biodiversity Participation of Parties	Int'l Action on Persistent Organic Pollutants	UNEP High Level Committee	Total 1997	1995
(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)		
1 139 821	272 799	8 703 077	332 272	1 410 968	(34 191)	824 048	1 039 497	683 063	787 870	341 549	44 054 421	22 856 426
(40 000)		6 486 140	175 000	1 329 662		10 000	626 180	1 274 447		6 803	39 762 132	30 147 665
32 527	37 707	579 633	2 681	16 317	63 962 1 251	10 000 4 024	10 395	4 941	323 708 2 924	671	1 437 728 2 676 989	4 493 019 919 432
											165 162	69 764
		10 000	28 483					162 423			827 041	1 207 746
1 132 348	310 506	15 778 850	538 436	2 756 967	31 022	848 072	1 676 072	2 124 874	1 114 502	349 229	88 925 473	59 696 242
		4 825 281					474 103	454 335			23 344 385	19 520 140
62 371		1 297 789	14 522	91 854				486 687	179 445	4 014	5 173 919	3 096 827
377 696 7 662		798 712 491 540	15 328 16 817	663 217 65 667	5 140		792 324	372 020 1 240	23 778	302 437 833	6 790 282 2 333 462	1 042 335 993 817
											21 463	7 228
447 729		7 413 322	46 667	821 738	5 140		1 266 427	1 314 282	203 223	307 290	37 663 511	24 660 377
684 619	310 506	8 365 528	491 769	1 935 229	25 882	848 072	409 645	810 592	911 279	41 939	51 261 962	35 035 865
684 619	310 506	8 365 528	491 769	1 935 229	25 882	848 072	409 645	810 592	911 279	41 939	51 261 962	35 035 865
1 132 348	310 506	15 778 850	538 436	2 756 967	31 022	848 072	1 676 072	2 124 874	1 114 502	349 229	88 925 473	59 696 242

(14) Trust Fund for the Establishment of the Interim Secretariat for the Biological Diversity Convention

(15) Trust Fund for the Convention on Biological Diversity

(16) Trust Fund for the Protection, Management and Development of the Coastal and Marine Environment and the Resources of the Northwest Pacific Region

(17) Trust Fund in Support of the Preparation and Negotiation of an Internationally Binding Instrument for the Application of the Prior Informed Consent Procedure for Certain Hazardous Chemicals in International Trade

(18) Trust Fund in Support of the Work of the Government-designated Group of Experts on Chemical Risk Reduction

(19) Trust Fund in Support of the African Ministerial Conference on the Environment

(20) Trust Fund for Additional Voluntary Contributions in Support of Approved Activities Activities under the Convention on Biological Diversity

(21) Trust Fund for Voluntary Contributions to Facilitate the Participation of Parties in the Process of the Convention on Biological Diversity

(22) Trust Fund in Support of the Preparation for and Negotiation of an International Legally Binding Instrument Action on Persistent Organic Pollutants and Related Information Exchange and Technical Assistance Activities

(23) Trust Fund in Support of the Work of the UNEP High Level Committee of Ministers and Officials

Schedule 3.1

General trust funds: combined status of contributions at 31 December 1997

(United States dollars)

Countries/ Organizations	Unpaid pledges as at 1 Jan 1996	Adjustments to prior years' pledges and receipts	Pledges for 1996 and 1997	Pledges for future years	Collections in 1996-1997 for 1996-1997 and prior years	Collections in 1996-1997 for future years	Unpaid pledges for 1997 and prior years	Unpaid pledges for future years
Trust Fund for the Protection of the Mediterranean Sea Against Pollution								
Albania	5,525	-	6,384	3,256	11,909	-	-	3,256
Algeria	-	-	95,771	48,844	125,410	-	(29,639)	48,844
Bosnia and Herzegovina	24,256	-	27,364	13,956	-	-	51,620	13,956
Croatia	39,212	-	88,474	45,122	-	-	127,686	45,122
Cyprus	-	-	12,770	6,513	12,770	-	-	6,513
Egypt	-	-	44,694	22,794	43,938	-	756	22,794
France	-	-	3,404,721	1,766,272	3,404,721	-	-	1,766,272
Greece	(22,812)	-	256,303	130,714	456,000	-	(222,509)	130,714
Israel	-	-	134,080	68,381	134,080	-	-	68,381
Italy	-	-	2,812,907	1,430,643	2,668,783	-	144,124	1,430,643
Lebanon	2,830	-	6,384	3,256	5,914	-	3,300	3,256
Libyan Arab Jamahiriya	416,557	-	179,686	91,640	590,810	-	5,433	91,640
Malta	(2,830)	-	6,384	3,256	3,808	-	(254)	3,256
Monaco	2,830	-	6,384	3,256	9,190	-	24	3,256
Morocco	11,319	-	25,540	13,025	36,839	-	20	13,025
Slovenia	-	-	61,111	31,167	29,522	-	31,589	31,167
Spain	-	-	1,344,134	697,299	1,344,134	-	-	697,299
Syrian Arab Republic	22,636	-	25,540	13,025	36,998	-	11,178	13,025
Tunisia	62	-	19,154	9,769	19,216	-	-	9,769
Turkey		-	205,225	104,664	205,225	-	-	104,664
Yugoslavia	469,976	-	-	-	-	-	469,976	0
European Community	-	-	224,173	116,294	224,173	-	-	116,294
Subtotal	969,561	-	8,987,183	4,623,146	9,363,440	-	593,304	4,623,146

Countries/ Organizations	Unpaid pledges as at 1 Jan 1996	Adjustments to prior years' pledges and receipts	Pledges for 1996 and 1997	Pledges for future years	Collections in 1996-1997 for 1996-1997 and prior years	Collections in 1996-1997 for future years	Unpaid pledges for 1997 and prior years	Unpaid pledges for future years
Trust Fund for the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES)								
Afghanistan	680	-	899	453	-	-	1,579	453
Algeria	-	-	15,478	7,248	-	-	15,478	7,248
Antigua and Barbuda	-	-	-	453	-	-	-	453
Argentina	134,954	-	53,302	21,744	191,887	-	(3,631)	21,744
Australia	-	-	147,860	67,044	143,999	-	3,861	67,044
Austria	-	-	76,713	39,411	73,599	-	3,114	39,411
Bahamas	677	-	1,870	906	3,124	-	(577)	906
Bangladesh	-	-	1,065	453	1,433	-	(368)	453
Barbados	473	-	920	453	1,233	-	160	453
Belarus	-	-	18,000	12,684	18,000	-	-	12,684
Belgium	-	-	106,477	45,754	103,021	-	3,456	45,754
Belize	1,420	-	824	453	-	-	2,244	453
Benin	-	-	1,000	453	967	-	33	453
Bolivia	2,817	-	935	453	3,171	-	581	453
Botswana	-	-	968	453	449	-	519	453
Brazil	43,246	-	148,685	73,387	87,366	-	104,565	73,387
Brunei Darussalam	-	-	3,000	906	1,582	-	1,418	906
Bulgaria	-	-	13,176	3,603	12,752	-	424	3,603
Burkina Faso	2,493	-	716	453	1,880	-	1,329	453
Burundi	2,187	-	747	453	-	-	2,934	453
Cambodia	-	-	-	453	-	-	-	453
Cameroon	2,937	-	973	453	-	-	3,910	453
Canada	-	-	304,533	140,884	294,394	-	10,139	140,884
Central African Republic	193	-	993	453	961	-	225	453
Chad	2,601	-	935	453	-	-	3,536	453
Chile	7,736	-	6,959	3,624	10,000	-	4,695	3,624

Countries/ Organizations	Unpaid pledges as at 1 Jan 1996	Adjustments to prior years' pledges and receipts	Pledges for 1996 and 1997	Pledges for future years	Collections in 1996-1997 for 1996-1997 and prior years	Collections in 1996-1997 for future years	Unpaid pledges for 1997 and prior years	Unpaid pledges for future years
China	-	-	75,708	33,522	74,159	-	1,549	33,522
Colombia	(7,920)	-	12,157	4,530	6,914	-	(2,677)	4,530
Comoros	395	-	-	453	-	-	395	453
Congo	2,296	-	974	453	3,659	-	(389)	453
Costa Rica	(31,048)	-	935	453	-	-	(30,113)	453
Côte d'Ivoire	414	296	989	453	-	-	1,699	453
Cuba	18,735	-	6,818	2,265	19,044	-	6,509	2,265
Cyprus	-	-	1,958	1,359	1,875	-	83	1,359
Czech Republic	(17,365)	-	34,600	11,325	35,543	-	(18,308)	11,325
Democratic Republic of the Congo	2,156	-	935	453	-	-	3,091	453
Denmark	-	-	66,485	32,616	64,366	-	2,119	32,616
Djibouti	1,659	-	800	453	-	-	2,459	453
Dominica	-	-	-	453	-	-	-	453
Dominican Republic	1,978	-	1,735	453	-	-	3,713	453
Ecuador	244	-	2,805	906	1,414	-	1,635	906
Egypt	(44)	-	7,099	3,624	3,786	-	3,269	3,624
El Salvador	2,851	-	935	453	-	-	3,786	453
Equitorial Guinea	1,628	-	804	453	-	-	2,432	453
Eritrea	-	-	935	453	1,082		(147)	453
Estonia	3,316	-	6,533	1,812	9,669	-	180	1,912
Ethiopia	473	-	967	453	981	-	459	453
Finland	-	-	57,769	28,086	55,402	-	2,367	28,086
France	-	-	608,102	290,827	588,542	-	19,560	290,827
Gabon	3,732	-	1,558	453	-	-	5,290	453
Gambia	473	-	935	453	1,072	-	336	453
Georgia	-	-	-	4,979	-	-	-	4,979
Germany	-	-	905,058	410,420	867,980	-	37,078	410,420
Ghana	-	-	979	453	946	-	33	453
Greece	(33,160)	-	37,753	17,214	33,271	-	(28,678)	17,214
Guatemala	2,403	-	1,870	906	3,882	-	391	906

Countries/ Organizations	Unpaid pledges as at 1 Jan 1996	Adjustments to prior years' pledges and receipts	Pledges for 1996 and 1997	Pledges for future years	Collections in 1996-1997 for 1996-1997 and prior years	Collections in 1996-1997 for future years	Unpaid pledges for 1997 and prior years	Unpaid pledges for future years
Guinea	1,778	-	788	453	-	-	2,566	453
Guinea-Bissau	2,284	-	738	453	-	-	3,022	453
Guyana	522	-	935	453	738	-	719	453
Honduras	(291)	-	935	453	-	-	644	453
Hungary	-	-	17,848	6,342	17,486	-	362	6,342
India	-	-	36,161	14,043	19,144	-	17,017	14,043
Indonesia	17,742	-	14,962	6,342	31,700	-	1,004	6,342
Iran (Islamic Republic of)	122,708	-	62,123	20,385	-	-	184,831	20,385
Israel	-	-	22,530	12,231	21,850	-	680	12,231
Italy	449,127	-	374,023	237,826	487,945	-	335,205	237,826
Japan	-	-	1,204,398	708,948	536,819	-	667,579	708,948
Jordan	473	-	920	453	-	-	1,393	453
Kenya	526	-	926	453	1,388	-	64	453
Latvia	-	-	2,396	3,624	2,396	-	-	3,624
Liberia	2,493	-	716	453	-	-	3,209	453
Liechtenstein	(947)	-	935	453	938	-	(950)	453
Luxemborg	(2,902)	-	6,293	3,171	5,751	-	(2,360)	3,171
Madagascar	2,216	-	744	453	2,034	-	926	453
Malawi	707	-	923	453	1,157	-	473	453
Malaysia	-	-	11,222	453	11,771	-	(549)	453
Mali	553	-	911	453	-	-	1,464	453
Malta	-	-	1,000	453	967	-	33	453
Mauritius	-	-	935	453	967	-	(32)	453
Mexico	36,021	-	83,968	35,787	125,295	-	(5,306)	35,787
Monaco	-	-	1,000	453	958	-	42	453
Mongolia	-	-	827	453	770	-	57	453
Morocco	2,841	-	2,805	1,359	2,711	-	2,935	1,359
Mozambique	-	-	1,014	453	541	-	473	453
Myanmar	-	-	-	453	-	-	-	453

Countries/ Organizations	Unpaid pledges as at 1 Jan 1996	Adjustments to prior years' pledges and receipts	Pledges for 1996 and 1997	Pledges for future years	Collections in 1996-1997 for 1996-1997 and prior years	Collections in 1996-1997 for future years	Unpaid pledges for 1997 and prior years	Unpaid pledges for future years
Namibia	2,046	-	1,023	453	3,052	-	17	453
Nepal	1,270	-	962	453	2,187	-	45	453
Netherlands	-	-	148,728	72,027	142,500	-	6,228	72,027
New Zealand	-	-	24,325	10,872	23,329	-	996	10,872
Nicaragua	866	-	964	453	1,350	-	480	453
Niger	2,850	-	935	453	-	-	3,785	453
Nigeria	22,438	-	17,087	4,983	-	-	39,525	4,983
Norway	(26,047)	-	51,432	25,368	52,722	-	(27,337)	25,368
Pakistan	6,549	-	5,144	2,718	-	-	11,693	2,718
Panama	(530)	-	2,014	453	750	-	734	453
Papua New Guinea	1,634	-	803	453	-	-	2,437	453
Paraguay	(1,333)	-	1,870	453	5,751	-	(5,214)	453
Peru	(595)	-	6,096	2,718	3,715	-	1,786	2,718
Philippines	(7,040)	-	6,546	2,718	2,559	-	(3,053)	2,718
Poland	-	-	43,951	14,949	45,230	-	(1,279)	14,949
Portugal	-	-	19,664	12,684	10,210	-	9,454	12,684
Republic of Korea	8,179	-	64,523	37,146	101,164	-	(28,462)	37,146
Romania	8,722	-	15,817	6,795	23,537	-	1,002	6,795
Russian Federation	344,098	(241,711)	627,469	193,432	236,000	-	493,856	193,432
Rwanda	2,655	-	935	453	-	-	3,590	453
Saint Kitts and Nevis	479	-	953	453	1,432	-	-	453
Saint Lucia	-	-	983	453	950	-	33	453
Saint Vincent and the Grenadines	2,628	-	935	453	-	-	3,563	453
Saudi Arabia	-	-	50,782	32,163	50,782	-	-	32,163
Senegal	2,839	-	935	453	-	-	3,774	453
Seychelles	1,420	-	824	453	-	-	2,244	453
Sierra Leone	434	-	924	453	600	-	758	453
Singapore	-	-	12,163	6,342	11,664	-	499	6,342

Countries/ Organizations	Unpaid pledges as at 1 Jan 1996	Adjustments to prior years' pledges and receipts	Pledges for 1996 and 1997	Pledges for future years	Collections in 1996-1997 for 1996-1997 and prior years	Collections in 1996-1997 for future years	Unpaid pledges for 1997 and prior years	Unpaid pledges for future years
Slovakia	-	-	17,848	3,624	17,316	-	532	3,624
Somalia	2,967	-	1,003	453	-	-	3,970	453
South Africa	19,417	-	40,382	14,496	58,462	-	1,337	14,496
Spain	-	-	194,841	107,814	193,505	-	1,336	107,814
Sri Lanka	-	-	968	453	904	-	64	453
Sudan	2,817	-	935	453	-	-	3,752	453
Suriname	1,420	-	824	453	-	-	2,244	453
Swaziland	-	-	-	453	-	-	-	453
Sweden	-	-	111,011	55,719	107,392	-	3,619	55,719
Switzerland	-	-	118,648	52,548	113,832	-	4,816	52,548
Thailand	-	-	10,287	5,889	10,407	-	(120)	5,889
Togo	2,382	-	935	453	-	-	3,317	453
Trinidad and Tobago	3,207	-	4,676	1,359	7,752	-	131	1,359
Tunisia	1,255	-	2,805	1,359	3,861	-	199	1,359
Turkey	-	-	-	17,214	-	-	-	17,214
Uganda	431	-	935	453	-	-	1,366	453
United Arab Emirates	9,946	-	21,284	8,607	30,545	-	685	8,607
United Kingdom	-	-	491,561	240,997	481,463	-	10,098	240,997
United Republic of Tanzania	947	-	872	453	1,637	-	182	453
United States	252,220	-	2,412,433	1,132,504	2,100,000	-	564,653	1,132,504
Uruguay	9,970	51	2,793	1,803	-	-	12,814	1,803
Uzbekistan	-	-	-	5,889	-	-	-	5,889
Vanuatu	270	-	928	462	909	-	289	462
Venezuela	89,770	-	38,303	14,949	112,721	-	15,352	14,949
Viet Nam	48	-	963	453	485	-	526	453
Yemen	-	-	-	453		-	-	453
Zambia	473	-	935	453	2,012	-	(604)	453

Countries/ Organizations	Unpaid pledges as at 1 Jan 1996	Adjustments to prior years' pledges and receipts	Pledges for 1996 and 1997	Pledges for future years	Collections in 1996-1997 for 1996-1997 and prior years	Collections in 1996-1997 for future years	Unpaid pledges for 1997 and prior years	Unpaid pledges for future years
Zimbabwe	(724)	-	1,040	453	301	-	15	453
Subtotal	1,561,859	(241,364)	9,184,197	4,434,861	7,959,719	-	2,544,973	4,434,861
Regional Trust Fund for the Implementation of the Action Plan For the Protection and Development of the Marine Environment and Coastal Areas of the East Asian Seas								
Australia	-	-	50,000	30,000	40,000	-	10,000	30,000
Cambodia	(5,000)	-	10,000	-	-	-	5,000	-
China	-	-	70,000	40,000	70,000	-	-	40,000
Indonesia	-	-	66,000	33,000	33,000	-	33,000	33,000
Malaysia	1,000	-	37,400	18,700	38,400	-	-	18,700
Philippines	(23,123)	-	50,000	-	1,899	-	24,978	-
Republic of Korea	-	-	30,000	15,000	30,000	-	-	15,000
Singapore	-	-	2,200	1,100	2,200	-	-	1,100
Thailand	41,800	-	41,800	20,900	41,800	-	41,800	20,900
Viet Nam	-	-	14,000	-	7,000	-	7,000	-
United States	-	-	30,000	-	30,000	-	-	-
Subtotal	14,677	-	401,400	158,700	294,299	-	121,778	158,700
Regional Trust Fund for the Implementation of the Action Plan For the Caribbean Environment Programme								
Anguilla	2,500	-	5,000	-	7,500	-	-	-
Antigua and Barbuda	82,250	-	14,256	-	-	-	96,506	-
Antilles (Netherlands)	9,322	-	14,256	-	-	-	23,578	-
Aruba	5,734	-	13,000	-	7,475	-	11,259	-
Bahamas	3,497	-	17,124	-	20,621	-	-	-

Countries/ Organizations	Unpaid pledges as at 1 Jan 1996	Adjustments to prior years' pledges and receipts	Pledges for 1996 and 1997	Pledges for future years	Collections in 1996-1997 for 1996-1997 and prior years	Collections in 1996-1997 for future years	Unpaid pledges for 1997 and prior years	Unpaid pledges for future years
Barbados	(10)	-	18,664	-	18,664	-	(10)	-
Belize	-	-	13,000	-	-	-	13,000	-
British Virgin Islands	-	-	11,000	-	5,500	-	5,500	-
Cayman Islands	-	-	9,000	-	10,350	-	(1,350)	-
Colombia	13,410	(13,410)	32,430	-	27,215	-	5,215	-
Costa Rica	100,513	-	15,510	-	-	-	116,023	-
Cuba	62,248	-	26,812	-	28,000	-	61,060	-
Dominica	(10,693)	-	14,256	-	-	-	3,563	-
Dominican Republic	135,429	-	16,766	-	19,347	-	132,848	-
France	-	-	374,991	-	374,991	-	-	-
Grenada	91,212	-	14,256	-	9,322	-	96,146	-
Guatemala	105,286	20,000	15,510	-	-	-	140,796	-
Guyana	23,578	-	14,256	-	-	-	37,834	-
Haiti	98,700	-	14,256	-	30,000	-	82,956	-
Honduras	18,149	-	14,256	-	14,335	-	18,070	-
Jamaica	29,891	-	21,664	-	29,891	-	21,664	-
Mexico	39,837	-	80,000	-	64,117	-	55,720	-
Montserrat	35,000	-	5,000	-	37,500	-	2,500	-
Nicaragua	58,672	-	14,256	-	9,817	-	63,111	-
Panama	14,394	-	15,510	-	46,008	-	(16,104)	-
Saint Kitts and Nevis	(4,322)	-	5,000	-	-	-	678	-
Saint Lucia	-	-	13,000	-	6,500	-	6,500	-
Saint Vincent and the Grenadines	60,000	-	13,000	-	5,000	-	68,000	-
Suriname	90,472	-	14,256	-	90,473	-	14,255	-
Sweden	93,006	-	470,748	-	563,754	-	-	-
Trinidad and Tobago	(3,476)	-	19,999	-	16,523	-	-	-
Turks and Caicos Island	31,500	-	9,000	-	20,000	-	20,500	-

Countries/ Organizations	Unpaid pledges as at 1 Jan 1996	Adjustments to prior years' pledges and receipts	Pledges for 1996 and 1997	Pledges for future years	Collections in 1996-1997 for 1996-1997 and prior years	Collections in 1996-1997 for future years	Unpaid pledges for 1997 and prior years	Unpaid pledges for future years
United States of America	-	-	630,000	-	355,000	-	275,000	-
Venezuela	365,883	-	199,318	-	199,318	-	365,883	-
Subtotal	1,551,982	6,590	2,179,350	-	2,017,221	-	1,720,701	-
Regional Trust Fund for the East African Region								
Comoros	108,800	-	12,100	12,100	-	-	120,900	12,100
France	-	-	62,500	62,500	62,500	-	-	62,500
Kenya	304,397	-	36,000	36,000	41,622	-	298,775	36,000
Madagascar	127,874	-	18,150	18,150	-	-	146,024	18,150
Mauritius	217,604	-	24,200	24,200	-	-	241,804	24,200
Mozambique	326,408	-	36,300	36,300	-	-	362,708	36,300
Seychelles	60,855	-	12,100	12,100	35,006	-	37,949	12,100
Somalia	81,600	-	12,100	12,100	-	-	93,700	12,100
Sweden	-	-	976,260	-	449,944	-	526,316	-
United Republic of Tanzania	326,408	-	36,300	36,300	-	-	362,708	36,300
United States	-	-	30,000	-	30,000	-	-	-
Subtotal	1,553,946	-	1,256,010	249,750	619,072	-	2,190,884	249,750
Trust Fund for the Regional Environmental Training Network on Latin America and the Caribbean								
Argentina	40,000	-	40,000	-	120,000	-	(40,000)	-
Barbados	-	-	10,000	-	-	-	10,000	-
Bolivia	10,000	-	10,000	-	-	-	20,000	-
Brazil	(35,566)	-	40,000	-	22,463	-	(18,029)	-
Chile	-	-	20,000	-	63,000	-	(43,000)	-
Colombia	21,455	-	40,000	-	35,000	-	26,455	-
Costa Rica	12,584	-	10,000	-	-	-	22,584	-
Cuba	30,000	-	20,000	-	10,000	-	40,000	-
Dominican Republic	-	-	10,000	-	-	-	10,000	-

Schedule 3.1 (continued)

Countries/ Organizations	Unpaid pledges as at 1 Jan 1996	Adjustments to prior years' pledges and receipts	Pledges for 1996 and 1997	Pledges for future years	Collections in 1996-1997 for 1996-1997 and prior years	Collections in 1996-1997 for future years	Unpaid pledges for 1997 and prior years	Unpaid pledges for future years
Ecuador	4,519	-	20,000	-	-	-	24,519	-
El Salvador	15,000	-	10,000	-	-	-	25,000	-
Guatemala	(5,000)	-	10,000	-	14,800	-	(9,800)	-
Honduras	15,000	-	10,000	-	-	-	25,000	-
Mexico	(44,736)	-	40,000	-	39,460	-	(44,196)	-
Nicaragua	15,000	-	10,000	-	-	-	25,000	-
Panama	(5,000)	-	10,000	-	15,000	-	(10,000)	-
Paraguay	(12,800)	-	10,000	-	-	-	(2,800)	-
Peru	30,000	-	20,000	-	-	-	50,000	-
Trinidad and Tobago	(10,000)	-	40,000	-	9,762	-	20,238	-
Uruguay	(5,000)	-	10,000	-	-	-	5,000	-
Venezuela	(4,177)	-	40,000	-	12,746	-	23,077	-
Subtotal	71,279	-	430,000	-	342,231	-	159,048	-
Trust Fund for the Montreal Protocol on Substances that Deplete the Ozone Layer								
Algeria	-	-	10,113	5,841	10,113	-	-	5,841
Argentina	22,371	-	30,339	17,524	35,845	-	16,865	17,524
Australia	3,238	-	93,546	54,033	96,784	-	-	54,033
Austria	-	-	54,850	31,763	54,850	-	-	31,763
Azerbaijan	-	-	4,885	4,016	-	-	4,885	4,016
Belarus	67,516	-	18,048	10,222	-	-	85,564	10,222
Belgium	39,270	-	63,768	36,874	67,519	-	35,519	36,874
Brazil	62,404	-	102,394	59,144	107,827	-	56,971	59,144
Canada	-	-	196,362	113,542	196,362	-	-	113,542
China	-	-	46,633	27,016	46,633	-	-	27,016
Colombia	8,785	-	6,321	3,651	15,106	-	-	3,651
Croatia	5,102	-	-	-	-	-	5,102	-
Czech Republic	(286)	-	16,082	9,127	15,796	-	-	9,127

Countries/ Organizations	Unpaid pledges as at 1 Jan 1996	Adjustments to prior years' pledges and receipts	Pledges for 1996 and 1997	Pledges for future years	Collections in 1996-1997 for 1996-1997 and prior years	Collections in 1996-1997 for future years	Unpaid pledges for 1997 and prior years	Unpaid pledges for future years
Denmark	-	-	45,439	26,286	45,439	-	-	26,286
Finland	-	-	39,118	22,635	39,118	-	-	22,635
France	-	-	405,435	234,386	405,435	-	-	234,386
Georgia	-	-	5,632	4,016	-	-	-	4,016
Germany	-	-	572,160	330,769	572,160	-	5,632	330,769
Greece	13,479	-	24,019	13,873	37,498	-	-	13,873
Hungary	-	-	8,848	5,111	8,848	-	-	5,111
India	-	-	19,594	11,318	19,594	-	-	11,318
Indonesia	-	-	8,848	5,111	17,207	-	(8,359)	5,111
Iran (Islamic Republic of)	89,582	-	28,933	16,429	-	-	118,515	16,429
Ireland	-	-	13,273	7,667	13,273	-	-	7,667
Israel	-	-	16,995	9,857	16,995	-	-	9,857
Italy	30,161	-	330,362	191,671	175,894	-	184,629	191,671
Japan	-	-	983,154	571,361	432,783	-	550,371	571,361
Kuwait	-	-	12,009	6,937	12.009	-	-	6,937
Libyan Arab Jamahiriya	38,632	-	12,711	7,302	20,000	-	31,343	7,302
Malaysia	331	(331)	8,848	5,111	8,848	-	-	5,111
Maldives	(2,000)	-	-	-	-	-	(2,000)	-
Mexico	58,527	(15,180)	49,863	28,842	76,876	-	16,334	28,842
Netherlands	-	-	100,428	58,049	100,428	-	-	58,049
New Zealand	-	-	15,169	8,762	15,169	-	-	8,762
Nigeria	23,197	-	7,092	4,016	-	-	30,289	4,016
Norway	-	-	35,396	20,445	35,396	-	-	20,445
Poland	-	-	21,068	12,048	21,068	-	-	12,048
Portugal	-	-	17,558	10,222	15,422	-	2,136	10,222
Republic of Korea	-	-	51,759	29,937	51,759	-	-	29,937
Romania	-	-	9,481	5,476	9,481	-	-	5,476
Russian Federation	18,475	-	274,939	155,892	244,000	-	49,414	155,892
Saudi Arabia	80,634	-	45,157	25,921	125,863	-	(72)	25,921

Countries/ Organizations	Unpaid pledges as at 1 Jan 1996	Adjustments to prior years' pledges and receipts	Pledges for 1996 and 1997	Pledges for future years	Collections in 1996-1997 for 1996-1997 and prior years	Collections in 1996-1997 for future years	Unpaid pledges for 1997 and prior years	Unpaid pledges for future years
Singapore	-	-	8,848	5,111	8,848	-	-	5,111
South Africa	-	-	20,297	11,683	20,297	-	-	11,683
Spain	-	-	149,941	86,891	149,941	-	-	86,891
Sweden	31,368	-	77,674	44,906	107,492	-	-	44,906
Switzerland	-	-	76,480	44,176	76,480	-	1,550	44,176
Thailand	-	-	8,217	4,746	8,217	-	-	4,746
Turkey	-	-	23,879	13,873	23,879	-	-	13,873
Ukraine	-	-	70,298	39,794	31,965	-	38,333	39,794
United Arab Emirates	34,562	-	12,009	6,937	12,008	-	34,563	6,937
United Kingdom	-	-	336,119	194,226	336,119	194,226	-	-
United States of America	1,737,715	-	1,580,164	912,718	420,000	-	2,897,879	912,718
Uzbekistan	22,076	-	8,487	4,746	30,563	-	-	4,746
Venezuela	49,019	-	21,068	12,048	19,281	-	50,806	12,048
Yugoslavia	33,746	-	6,391	3,651	-	-	40,137	3,651
European Community	(15,242)	15,242	159,068	91,993	159,068	-	-	91,993
Subtotal	2,452,662	(269)	6,365,569	3,679,702	4,571,556	194,226	4,246,406	3,485,476
Trust Fund for the Vienna Convention on the Protection of the Ozone Layer								
Algeria	477	-	1,896	607	1,896	-	477	607
Argentina	4,388	-	6,435	1,821	9,118	-	1,705	1,821
Australia	-	-	17,791	5,614	17,791	-	-	5,614
Austria	-	-	9,320	3,300	9,320	-	-	3,300
Azerbaijan	-	-	694	417	-	-	694	417
Belarus	10,285	-	4,973	1,062	15,258	-	-	1,062
Belgium	6,475	-	12,385	3,831	15,242	-	3,618	3,831
Brazil	9,713	-	18,955	6,145	22,864	-	5,804	6,145

Countries/ Organizations	Unpaid pledges as at 1 Jan 1996	Adjustments to prior years' pledges and receipts	Pledges for 1996 and 1997	Pledges for future years	Collections in 1996-1997 for 1996-1997 and prior years	Collections in 1996-1997 for future years	Unpaid pledges for 1997 and prior years	Unpaid pledges for future years
Bulgaria	-	-	1,075	-	1,075	-	-	-
Canada	-	-	36,865	11,798	36,865	-	-	11,798
China	-	-	9,020	2,807	9,020	-	-	2,807
Colombia	(1,819)	-	1,433	379	2,300	-	(2,686)	379
Croatia	794	-	1,075	-	-	-	1,869	-
Czech Republic	-	-	4,370	948	4,370	-	-	948
Denmark	-	-	7,955	2,731	7,955	-	-	2,731
Finland	-	-	6,936	2,352	6,936	-	-	2,352
France	-	-	72,627	24,354	72,627	-	-	24,354
Georgia	-	-	914	417	-	-	914	417
Germany	-	-	106,320	34,369	106,320	-	-	34,369
Greece	1,180	-	4,256	1,442	11,000	-	(5,564)	1,442
Hungary	-	-	1,991	531	1,991	-	-	531
India	(16,313)	16,313	4,089	1,176	4,089	-	-	1,176
Indonesia	-	-	1,825	531	1,323	-	502	531
Iran (Islamic Republic of)	15,570	-	7,981	1,707	-	-	23,551	1,707
Ireland	-	-	2,241	797	2,241	-	-	797
Israel	-	-	2,869	1,024	2,869	-	-	1,024
Italy	-	-	54,292	19,916	54,292	-	-	19,916
Japan	20,000	-	159,043	59,368	102,976	-	76,067	59,368
Kuwait	1,527	-	2,749	721	4,276	-	-	721
Libyan Arab Jamahiriya	7,441	-	2,702	759	10,143	-	-	759
Liechtenstein	-	-	-	-	-	-	-	-
Malaysia	-	-	1,495	531	1,495	-	-	531
Mexico	(1,662)	-	10,109	2,997	10,065	-	(1,618)	2,997
Netherlands	-	-	18,103	6,032	18,103	-	-	6,032
New Zealand	-	-	2,845	910	2,845	-	-	910
Nigeria	4,289	-	2,048	417	-	-	6,337	417

Countries/ Organizations	Unpaid pledges as at 1 Jan 1996	Adjustments to prior years' pledges and receipts	Pledges for 1996 and 1997	Pledges for future years	Collections in 1996-1997 for 1996-1997 and prior years	Collections in 1996-1997 for future years	Unpaid pledges for 1997 and prior years	Unpaid pledges for future years
Norway	(3,168)	-	6,555	2,124	3,387	-	-	2,124
Poland	-	-	5,069	1,252	5,069	-	-	1,252
Portugal	-	-	2,657	1,062	2,657	-	-	1,062
Republic of Korea	5,629	-	8,645	3,111	15,629	-	(1,355)	3,111
Romania	-	-	1,943	569	1,943	-	-	569
Russian Federation	-	-	70,798	16,198	41,000	-	29,798	16,198
Saudi Arabia	5,870	-	10,484	2,693	16,354	-	-	2,693
Singapore	357	(357)	1,495	531	1,495	-	-	531
Slovakia	-	-	1,075	-	1,075	-	-	-
South Africa	(40)	-	4,537	1,214	4,497	-	-	1,214
Spain	-	-	24,904	9,028	24,904	-	-	9,028
Sweden	6,781	-	13,588	4,666	20,369	-	-	4,666
Switzerland	-	-	13,516	4,590	13,516	-	-	4,590
Thailand	-	-	1,376	493	1,376	-	-	493
Turkey	-	-	3,594	1,442	3,594	-	-	1,442
Ukraine	-	-	19,372	4,135	-	-	19,372	4,135
United Arab Emirates	5,721	-	2,418	721	2,418	-	5,721	721
United Kingdom	-	-	60,580	20,181	60,580	20,181	-	-
United States	210,203	-	295,945	94,837	80,000	-	426,148	94,837
Uzbekistan	3,695	-	2,617	493	7,280	-	(968)	493
Venezuela	7,005	-	5,235	1,252	3,541	-	8,699	1,252
Yugoslavia	10,422	-	1,681	379	-	-	12,103	379
European Community	15,242	(15,242)	29,665	9,559	29,665	-	-	9,559
Subtotal	330,062	714	1,187,426	382,341	907,014	20,181	611,188	362,160
Trust Fund for the Convention on the Conservation of Migratory Species of Wild Animals								
Argentina	35,822	-	27,989	12,735	63,811	-	-	12,735
Australia	-	-	74,145	39,268	74,145	-	-	39,268
Belgium	-	-	52,049	26,797	-	-	52,049	26,797

Countries/ Organizations	Unpaid pledges as at 1 Jan 1996	Adjustments to prior years' pledges and receipts	Pledges for 1996 and 1997	Pledges for future years	Collections in 1996-1997 for 1996-1997 and prior years	Collections in 1996-1997 for future years	Unpaid pledges for 1997 and prior years	Unpaid pledges for future years
Benin	1,665	(609)	491	265	1,877	-	(330)	265
Burkina Faso	789	-	491	265	-	-	1,280	265
Cameroon	1,665	-	491	265	-	-	2,156	265
Chad	-	-	66	265	-	-	66	265
Chile	4,542	-	3,929	2,123	8,471	-	-	2,123
Czech Republic	-	-	20,623	6,633	20,623	-	-	6,633
Democratic Republic of the Congo	439	-	491	265	-	-	930	265
Denmark	-	-	31,916	19,103	31,916	-	-	19,103
Egypt	10,307	-	3,437	2,123	2,954	-	10,790	2,123
Finland	-	-	27,989	16,450	27,989	-	-	16,450
France	-	-	294,614	170,336	294,614	-	-	170,336
Germany	-	-	438,484	240,381	438,484	-	-	240,381
Ghana	229	(229)	491	265	212	-	279	265
Guinea	285	229	491	265	-	-	1,005	265
Guinea-Bissau	-	-	491	265	-	-	491	265
Hungary	3,050	(3,050)	8,839	3,714	8,839	-	-	3,714
India	7,552	-	17,677	8,225	15,196	-	10,033	8,225
Ireland	-	-	8,839	5,572	8,839	-	-	5,572
Israel	5,000	(5,000)	11,294	7,164	11,294	-	-	7,164
Italy	293,954	-	210,649	139,294	504,603	-	-	139,294
Luxembourg	-	-	2,946	1,857	2,946	-	-	1,857
Mali	666	-	491	265	-	-	1,157	265
Monaco	-	-	491	265	491	-	-	265
Morocco	629	-	1,473	796	1,266	-	836	796
Netherlands	-	-	73,653	42,186	73,653	-	-	42,186
Niger	1,365	-	491	265	-	-	1,856	265
Nigeria	11,509	-	9,821	2,919	-	-	21,330	2,919
Norway	-	-	27,009	14,858	27,009	-	-	14,858
Pakistan	1,259	-	2,946	1,592	-	-	4,205	1,592
Panama	(380)	-	982	265	300	-	302	265
Peru	-	-	974	1,592			974	1,592

Countries/ Organizations	Unpaid pledges as at 1 Jan 1996	Adjustments to prior years' pledges and receipts	Pledges for 1996 and 1997	Pledges for future years	Collections in 1996-1997 for 1996-1997 and prior years	Collections in 1996-1997 for future years	Unpaid pledges for 1997 and prior years	Unpaid pledges for future years
Philippines	-	-	3,452	1,592	3,452	-	-	1,592
Poland	-	-	5,307	8,756	2,769	-	2,538	8,756
Portugal	(1,396)	-	9,820	7,429	2,850	-	5,574	7,429
Saudi Arabia	-	-	47,139	18,838	47,139	-	-	18,838
Senegal	1,423	-	491	265	-	-	1,914	265
Slovakia	-	1,818	5,522	2,123	7,340	-	-	2,123
Somalia	1,665	-	491	265	-	-	2,156	265
South Africa	17,690	-	20,131	8,490	37,821	-	-	8,490
Spain	-	-	97,223	63,146	-	-	97,223	63,146
Sri Lanka	439	-	491	265	651	-	279	265
Sweden	-	-	54,504	32,635	23,569	-	30,935	32,635
Switzerland	-	-	49,558	32,104	49,558	-	-	32,104
Togo	-	-	474	265	-	-	474	265
Tunisia	3	-	1,473	796	2,092	-	(616)	796
United Kingdom	-	-	246,494	141,151	246,494	-	-	141,151
Uruguay	2,573	-	1,964	1,061	849	-	3,688	1,061
European Community	-	-	50,000	30,700	50,000	-	-	30,700
Subtotal	402,744	(6,841)	1,951,787	1,118,779	2,094,116	-	253,574	1,118,779
Trust Fund for the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal								
Argentina	48,582	-	34,938	19,550	83,520	-	-	19,550
Australia	(49,198)	-	107,722	60,279	58,524	60,279	-	-
Austria	(28,927)	173	63,156	35,435	34,402	35,435	-	-
Belgium	35,320	-	73,429	41,137	68,811	-	39,938	41,137
Brazil	52,986	-	117,912	65,982	106,838	-	64,060	65,982
Canada	(75,050)	74,333	226,111	126,668	225,394	-	-	126,668
Chile	-	-	10,000	-	10,000	-	-	-

Countries/ Organizations	Unpaid pledges as at 1 Jan 1996	Adjustments to prior years' pledges and receipts	Pledges for 1996 and 1997	Pledges for future years	Collections in 1996-1997 for 1996-1997 and prior years	Collections in 1996-1997 for future years	Unpaid pledges for 1997 and prior years	Unpaid pledges for future years
China	(21,866)	-	53,695	30,140	56,829	-	(25,000)	30,140
Colombia	-	-	2,141	2,940			2,141	2,940
Côte d'Ivoire	(109,375)	109,375	-	-	-	-	-	-
Czech Republic	(1,851)	-	18,529	10,182	14,827	-	1,851	10,182
Denmark	-	-	52,322	29,325	52,322	29,325	-	-
Finland	-	-	45,044	25,252	45,044	-	-	25,252
France	(26,448)	-	466,862	261,482	440,414	-	-	261,482
Germany	213,341	(213,341)	658,848	369,008	658,848	-	-	369,008
Greece	20,024	-	27,658	15,477	55,000	-	(7,318)	15,477
Hungary	(793)	-	10,190	5,702	3,861	-	5,536	5,702
India	30,665	-	22,563	12,626	40,968	-	12,260	12,626
Indonesia	5,331	-	10,190	5,702	15,521	5,702	-	-
Iran (Islamic Republic of)	44,053	-	33,334	18,328	-	-	77,387	18,328
Ireland	(8,871)	6,357	17,181	8,553	14,667	-	-	8,553
Israel	-	-	19,569	10,997	19,569	-	-	10,997
Italy	146,150	(112,578)	380,375	213,829	411,947	-	2,000	213,829
Japan	(100,000)	-	513,126	637,414	413,126	-	-	637,414
Kuwait	8,330	-	13,829	7,739	22,163	-	(4)	7,739
Latvia	4,332	-	-	-	4,177	-	155	-
Liechtenstein	4,301	-	7,361	-	7,872	-	3,790	-
Malaysia	(4,098)	-	10,190	5,702	6,092	5,702	-	0
Mexico	5,259	-	57,417	32,176	52,067	-	10,609	32,176
Netherlands	(122,256)	-	115,644	64,760	(6,612)	64,760	-	-
New Zealand	(3,332)	1,334	17,468	9,775	13,100	-	2,370	9,775
Nigeria	10,169	(1,332)	8,173	4,480	-	-	17,010	4,480
Norway	-	-	40,759	22,808	40,759	-	-	22,808

Countries/ Organizations	Unpaid pledges as at 1 Jan 1996	Adjustments to prior years' pledges and receipts	Pledges for 1996 and 1997	Pledges for future years	Collections in 1996-1997 for 1996-1997 and prior years	Collections in 1996-1997 for future years	Unpaid pledges for 1997 and prior years	Unpaid pledges for future years
Poland	-	-	24,268	13,441	24,268	-	-	13,441
Portugal	11,442	-	20,213	11,404	31,655	-	-	11,404
Republic of Korea	-	-	59,600	33,398	59,600	33,398	-	-
Romania	-	-	10,917	6,109	10,461	-	456	6,109
Russian Federation	213,583	-	316,775	173,914	324,800	-	205,558	173,914
Saudi Arabia	81,802	-	52,010	28,918	23,915	-	109,897	28,918
Slovakia	-	-	4,424	-	4,424	-	-	-
South Africa	(10,720)	-	23,374	13,033	12,654	-	-	13,033
Spain	136,292	(31,014)	172,645	96,936	277,923	96,936	-	-
Sweden	-	-	89,442	50,097	89,442	-	-	50,097
Switzerland	-	-	128,291	49,282	128,291	-	-	49,282
Trinidad and Tobago	-	-	4,839	-	9,443	-	(4,604)	-
Turkey	(227)	-	27,491	15,477	27,264	-	-	15,477
United Arab Emirates	17,919	-	13,829	7,739	25,858	-	5,890	7,739
United Kingdom	-	-	387,049	216,680	387,049	216,680	-	-
United States of America	-	-	140,000	-	40,000	-	100,000	-
European Community	-	-	175,282	73,511	175,282	-	-	73,511
Subtotal	526,869	(166,693)	4,886,185	2,943,387	4,622,379	548,217	623,982	2,395,170

Trust Fund to Assist Developing Countries and Other Countries In Need of Technical Assistance in the Implementation of the Basel Convention

Australia	-	-	29,992		29,992	-	-	-
Austria	-	-	6,000	-	6,000	-	-	-
Canada	13,867	(13,867)	80,000	-	80,000	-	-	-
China	-	-	60,015	-	60,015	-	-	-
Denmark			90,000		90,000	-	-	-

Countries/ Organizations	Unpaid pledges as at 1 Jan 1996	Adjustments to prior years' pledges and receipts	Pledges for 1996 and 1997	Pledges for future years	Collections in 1996-1997 for 1996-1997 and prior years	Collections in 1996-1997 for future years	Unpaid pledges for 1997 and prior years	Unpaid pledges for future years
Finland	-	-	10,000	-	10,000	-	-	-
India	-	-	9,500	-	9,500	-	-	-
Japan	-	-	332,307	-	432,307	-	(100,000)	-
Norway	-	-	50,167	-	50,167	-	-	-
Sweden	-	-	49,915	-	49,915	-	-	-
Switzerland	-	-	55,000	-	55,000	-	-	-
United Kingdom	-	-	73,000	-	73,000	-	-	-
European Community	-	-	103,400	-	43,400	-	60,000	-
Subtotal	13,867	(13,867)	949,296	-	989,296	-	(40,000)	-
Trust Fund for the Convention on Biological Diversity								
Albania	-	-	1,654	638	-	-	1,654	638
Algeria	-	-	26,454	10,211	26,454	-	-	10,211
American Samoa	-	-	1,216	477	-	-	1,216	477
Antigua and Barbuda	-	-	1,654	638	2,292	-	(638)	638
Argentina	36,088	-	79,361	30,634	115,449	-	-	30,634
Armenia	6,015	-	8,741	3,191	-	-	14,756	3,191
Australia	(14,532)	-	244,694	94,455	230,162	94,455	0	0
Austria	63,905	-	143,367	55,524	207,272	-	-	55,524
Bahamas	-	-	3,306	1,276	3,306	-	-	1,276
Bangladesh	479	-	1,216	477	-	-	1,695	477
Barbados	-	-	1,654	638	949	-	705	638
Belarus	27,817	-	47,479	17,870	16,462	-	58,834	17,870
Belgium			72,076	60,063		-	72,076	60,063
Belize	(752)	-	1,654	638	-	-	902	638
Benin	-	-	1,216	477	2,052	-	(836)	477
Bhutan	-	-	1,216	477	1,216	477	0	0
Bolivia	752	-	1,654	638	-	-	2,406	638
Botswana	-	-	1,654	638	2,359	-	(705)	638

Countries/ Organizations	Unpaid pledges as at 1 Jan 1996	Adjustments to prior years' pledges and receipts	Pledges for 1996 and 1997	Pledges for future years	Collections in 1996-1997 for 1996-1997 and prior years	Collections in 1996-1997 for future years	Unpaid pledges for 1997 and prior years	Unpaid pledges for future years
Brazil	-	-	267,841	103,390	228,572	-	39,269	103,390
Bulgaria	-	-	5,637	5,106	5,637	-	-	5,106
Burkina Faso	(479)	479	1,216	477	1,328	-	(112)	477
Cambodia	-	-	1,216	477	1,380	-	(164)	477
Cameroon	752	-	1,654	638	-	-	2,406	638
Canada	-	-	1,330,128	198,483	1,330,128	-	-	198,483
Cape Verde	-	-	1,216	477	-	-	1,216	477
Central African Republic	-	-	1,216	477	1,166	-	50	477
Chad	479	-	1,216	477	-	-	1,695	477
Chile	6,015	-	13,227	5,106	19,242	-	-	5,106
China	-	-	121,873	47,227	121,873	-	-	47,227
Colombia	8,270	-	16,533	6,382	24,803	-	-	6,382
Comoros	479	-	1,216	477	-	-	1,695	477
Congo	-	-	705	638	-	-	705	638
Cook Islands	752	-	1,654	638	-	-	2,406	638
Costa Rica	752	-	1,654	638	-	-	2,406	638
Côte d'Ivoire	(752)	-	1,654	638	-	-	902	638
Croatia	-	-	6,342	5,744	-	-	6,342	5,744
Cuba	5,263	-	8,504	3,191	5,236	-	8,531	3,191
Cyprus	-	-	2,114	1,915	2,114	-	-	1,915
Czech Republic	(9,413)	9,413	42,282	15,955	42,282	-	-	15,955
Democratic Republic of the Congo	479		1,216	477	-	-	1,695	477
Democratic Republic of Korea	3,007	-	8,267	3,191	-	-	11,274	3,191
Denmark	-	-	118,803	45,951	118,803	-	-	45,951
Djibouti	479	-	1,216	477	2,000	-	(305)	477
Dominica	752	-	1,654	638	2,406	-	-	638
Dominican Republic	-	-	526	-	526	-	-	-
Ecuador	151	-	3,306	1,276	2,048	-	1,409	1,276
Egypt	-	-	12,278	5,106	12,278	-	-	5,106
El Salvador	752	-	1,654	638	-	-	2,406	638
Equatorial Guinea	479	-	1,216	477	-	-	1,695	477
Eritrea	-	-	526	477	526	477	0	0

Countries/ Organizations	Unpaid pledges as at 1 Jan 1996	Adjustments to prior years' pledges and receipts	Pledges for 1996 and 1997	Pledges for future years	Collections in 1996-1997 for 1996-1997 and prior years	Collections in 1996-1997 for future years	Unpaid pledges for 1997 and prior years	Unpaid pledges for future years
Estonia	3,759	-	6,850	2,553	7,791	-	2,818	2,553
Ethiopia	479	(479)	1,216	477	-	-	1,216	477
Fiji	-	-	1,654	638	949	-	705	638
Finland	-	-	102,270	39,569	102,270	39,569	0	0
France	-	-	1,060,259	409,730	1,060,259	-	-	409,730
Gambia	479	-	1,216	477	1,727	-	(32)	477
Georgia	12,029	-	18,899	7,020	-	-	30,928	7,020
Germany	372,130	-	1,496,267	578,218	1,868,397	-	-	578,218
Ghana	-	-	1,654	638	-	-	1,654	638
Greece	27,817	-	62,827	24,252	95,000	-	(4,356)	24,252
Grenada	752	-	1,654	638	1,701	-	705	638
Guatemala	-	-	3,306	1,276	-	-	3,306	1,276
Guinea	479	-	1,216	477	690	-	1,005	477
Guinea-Bissau	-	-	1,216	477	-	-	1,216	477
Guyana	752	-	1,654	638	1,701	-	705	638
Haiti	-	-	526	477	-	-	526	477
Honduras	-	-	1,654	638	-	-	1,654	638
Hungary	-	-	23,147	8,935	23,147	-	-	8,935
Iceland	-	-	4,960	1,915	4,960	-	-	1,915
India	23,307	-	51,253	19,784	74,560	-	-	19,784
Indonesia	-	-	23,147	8,935	13,784	-	9,363	8,935
Iran (Islamic Republic of)	-	-	31,708	28,719	-	-	31,708	28,719
Ireland	-	-	14,797	13,402	14,797	13,402	0	0
Israel	-	8,152	44,403	17,232	52,555	-	-	17,232
Italy	360,123	-	863,024	335,060	1,223,147	-	-	335,060
Jamaica	38	-	1,654	638	1,692	-	-	638
Japan	(10)	10	2,567,082	998,797	1,464,357	-	1,102,725	998,797
Jordan	-	-	1,654	638	1,654	-	-	638
Kazakhstan	19,547	-	32,362	12,126	-	-	51,909	12,126
Kenya	(752)	-	1,654	638	981	-	(79)	638

Countries/ Organizations	Unpaid pledges as at 1 Jan 1996	Adjustments to prior years' pledges and receipts	Pledges for 1996 and 1997	Pledges for future years	Collections in 1996-1997 for 1996-1997 and prior years	Collections in 1996-1997 for future years	Unpaid pledges for 1997 and prior years	Unpaid pledges for future years
Kiribati	-	-	1,216	477	1,216	-	-	477
Kyrgyzstan	-	-	2,114	1,915	-	-	2,114	1,915
Lao People's Democratic Republic	-	-	526	477	526	-	-	477
Latvia	-	-	13,464	5,106	13,464	5,106	-	-
Lebanon	752	-	1,654	638	3,402	-	(996)	638
Lesotho	479	-	1,216	477	1,695	-	-	477
Lithuania	-	-	13,701	5,106	-	-	13,701	5,106
Luxembourg	-	-	11,573	4,467	11,573	-	-	4,467
Madagascar	-	-	526	477	-	-	526	477
Malawi	-	-	1,216	477	1,216	477	-	-
Malaysia	-	-	23,147	8,935	23,147	-	-	8,935
Maldives	-	-	1,216	477	526	-	690	477
Mali	-	-	1,216	477	-	-	1,216	477
Mauritania	-	-	526	477	-	-	526	477
Mauritius	-	-	1,654	638	1,654	638	-	-
Marshall Islands	752	-	1,654	638	752	-	1,654	638
Mexico	58,642	-	130,377	50,419	115,354	-	73,665	50,419
Micronesia (Federated States of)	-	-	1,654	638	1,654	638	-	-
Monaco	-	-	1,654	638	1,654	-	-	638
Mongolia	-	-	1,654	638	1,654	-	-	638
Morocco	-	-	4,960	1,915	4,960	-	-	1,915
Mozambique	-	-	1,216	477	1,216	477	-	-
Myanmar	479	-	1,216	477	-	-	1,695	477
Namibia	-	-	410	-	410	-	-	-
Nauru	-	-	1,654	638	-	-	1,654	638
Nepal	-	-	1,216	477	2,383	-	(1,167)	477
Netherlands	-	-	262,644	101,475	262,644	-	-	101,475

Countries/ Organizations	Unpaid pledges as at 1 Jan 1996	Adjustments to prior years' pledges and receipts	Pledges for 1996 and 1997	Pledges for future years	Collections in 1996-1997 for 1996-1997 and prior years	Collections in 1996-1997 for future years	Unpaid pledges for 1997 and prior years	Unpaid pledges for future years
New Zealand	-	-	39,680	15,317	39,680	15,317	-	-
Nicaragua	-	-	1,654	638	-	-	1,654	638
Niger	-	-	1,216	477	-	-	1,216	477
Nigeria	12,029	-	18,661	7,020	-	-	30,690	7,020
Niue	-	-	705	638	-	-	705	638
Norway	-	-	92,588	35,740	92,588	-	-	-
Oman	-	-	6,613	2,553	6,613	-	-	35,740
Pakistan	4,511	-	9,920	3,829	14,441	-	(10)	2,553
Panama	1,504	-	1,654	638	752	-	2,406	3,829
Papua New Guinea	-	-	1,654	638	1,654	-	-	638
Paraguay	752	-	1,654	638	1,701	-	705	638
Peru	4,511	-	9,920	3,829	10,203	-	4,228	3,829
Philippines	-	-	9,920	3,829	9,935	-	(15)	3,829
Poland	-	-	55,271	21,061	23,252	-	32,019	21,061
Portugal	18,044	-	45,819	17,870	44,134	-	19,729	17,870
Qatar	-	-	2,818	2,553	2,818	-	-	2,553
Republic of Korea	-	-	135,337	52,333	135,337	52,333	-	-
Republic of Moldova	-	-	13,701	5,106	36,077	-	13,701	5,106
Romania	11,277	-	24,800	9,573	350,000	-	-	9,573
Russian Federation	-	-	723,054	272,515	-	-	373,054	272,515
Rwanda	-	-	526	477	1,654	-	526	477
Saint Kitts and Nevis	-	-	1,654	638	949	-	-	638
Saint Lucia	-	-	1,654	638	1,654	-	705	638
Saint Vincent and the Grenadines	-	-	705	638	-	-	705	638
San Marino	-	-	1,654	638	1,654	-	-	638
Senegal	752	-	1,654	638	2,586	-	(180)	638
Seychelles	752	-	1,654	638	-	-	2,406	638
Sierra Leone	479	-	1,216	477	-	-	1,695	477
Singapore	-	-	23,443	8,935	23,443	-	-	8,935
Slovakia	7,518	(9,428)	13,464	5,106	11,554	-	-	5,106
Slovenia	-	-	4,932	4,467	-	-	4,932	4,467

Countries/ Organizations	Unpaid pledges as at 1 Jan 1996	Adjustments to prior years' pledges and receipts	Pledges for 1996 and 1997	Pledges for future years	Collections in 1996-1997 for 1996-1997 and prior years	Collections in 1996-1997 for future years	Unpaid pledges for 1997 and prior years	Unpaid pledges for future years
Solomon Islands	-	-	1,216	477	-	-	1,216	477
South Africa	-	-	53,144	20,423	53,144	-	-	20,423
Spain	-	-	391,835	151,894	391,835	-	-	151,894
Sri Lanka	-	-	1,654	638	1,654	-	-	638
Sudan	-	-	1,216	477	-	-	1,216	477
Suriname	-	-	1,395	638	-	-	1,395	638
Swaziland	-	-	1,654	638	1,654	-	-	638
Sweden	62,713	-	203,124	78,500	265,837	-	-	78,500
Switzerland	-	-	200,072	77,223	200,072	-	-	77,223
Syrian Arab Republic	-	-	8,267	3,191	4,744	-	3,523	3,191
Togo	-	-	1,216	477	-	-	1,216	477
Trinidad and Tobago	-	-	2,114	1,915	2,114	-	-	1,915
Tunisia	-	-	4,960	1,915	6,875	-	(1,915)	1,915
Turkmenistan	-	-	2,818	2,553	-	-	2,818	2,553
Uganda	(958)	-	1,216	477	-	-	258	477
Ukraine	-	-	184,958	69,565	-	-	184,958	69,565
United Kingdom	-	-	879,103	339,527	879,103	339,527	-	-
United Republic of Tanzania	-	-	526	477	-	-	526	477
United States	-	-	-	-	-	-	-	-
Uruguay	3,007	-	6,613	2,553	-	-	-	-
Uzbekistan	-	-	22,205	8,297	13,045	-	9,620	2,553
Vanuatu	-	-	1,216	477	690	-	9,160	8,297
Venezuela	30,073	-	55,271	21,061	138,113	-	526	477
Viet Nam	-	-	1,654	638	1,654	-	(52,769)	21,061
Yemen	-	-	705	638	-	-	-	638
Zambia	479	-	1,216	477	1,169	-	705	638
Zimbabwe	752	-	1,654	638	2,406	638	526	477
European Community	-	-	303,926	119,130	303,926	-	-	-
Subtotal	1,178,217	8,147	13,114,626	4,825,281	12,076,600	563,531	2,224,390	4,261,750

Countries/ Organizations	Unpaid pledges as at 1 Jan 1996	Adjustments to prior years' pledges and receipts	Pledges for 1996 and 1997	Pledges for future years	Collections in 1996-1997 for 1996-1997 and prior years	Collections in 1996-1997 for future years	Unpaid pledges for 1997 and prior years	Unpaid pledges for future years
Trust Fund for the Protection, Management and Development of the Coastal and Marine Environment and the Resources of the Northwest Pacific Region								
China	-	-	80,000	-	80,000	-	-	-
Japan	-	-	250,000	-	125,000	-	125,000	-
Republic of Korea	-	-	150,000	-	150,000	-	-	-
Russian Federation	-	-	100,000	-	50,000	-	50,000	-
Subtotal	-	-	580,000	-	405,000	-	175,000	-
Trust Fund In Support of the preparation and Negotiation of an Internationally Binding Instrument for the application of the Prior Informed Consent Procedure for Certain Hazardous Chemicals In International Trade								
Belgium	-	-	172,526	-	172,526	-	-	-
Denmark	-	-	50,000	-	50,000	-	-	-
Netherlands	-	-	1,317,365	-	-	-	1,317,365	-
Norway	-	-	56,501		56,501	-	-	-
Sweden	-	-	20,000	-	20,000	-	-	-
Switzerland	-	-	374,132	-	374,132	-	-	-
United States			900,000	-	900,000		-	
European Community	-	-	123,152	-	110,835	-	12,317	-
Subtotal	-	-	3,013,676	-	1,683,994	-	1,329,682	-
Trust Fund In Support of the work of the Government-designated Group of Experts on Chemical Risk Reduction								
Denmark	-	-	122,520	-	122,520	-	-	-
Subtotal	-	-	122,520	-	122,520	-	-	-

Schedule 3.1 (continued)

Countries/ Organizations	Unpaid pledges as at 1 Jan 1996	Adjustments to prior years' pledges and receipts	Pledges for 1996 and 1997	Pledges for future years	Collections in 1996-1997 for 1996-1997 and prior years	Collections in 1996-1997 for future years	Unpaid pledges for 1997 and prior years	Unpaid pledges for future years
Trust Fund in Support of the African Ministerial Conference on the Environment								
Benin	-	-	5,000	-	5,000	-	-	-
Burkina Faso	-	-	10,000	-	10,000	-	-	-
Ghana	-	-	68,500	-	68,500	-	-	-
Egypt	-	-	689,800	-	689,800	-	-	-
Mauritania	-	-	10,000	-	-	-	10,000	-
Seychelles	-	-	500	-	500	-	-	-
South Africa	-	-	5,000	-	5,000	-	-	-
Zimbabwe	-	-	12,406	-	12,406	-	-	-
Subtotal	-	-	801,206	-	791,206	-	10,000	-
Trust Fund For Additional Voluntary Contributions In Support Of Approved Activities Under the Convention On Biological Diversity								
Canada	-	-	-	-	-	-	-	-
Japan	-	-	-	-	-	-	-	-
Netherlands	-	-	32,200	-	27,000	-	5,200	-
Slovakia	-	-	14,672	416,536	-	-	14,672	416,536
Spain	-	-	82,233	-	-	-	82,233	-
Switzerland	-	-	20,000	-	18,000	-	2,000	-
United Kingdom	-	-	55,620	57,567	7,648	-	47,972	57,567
Subtotal	-	-	204,725	474,103	52,648	-	152,077	474,103
Trust Fund For Voluntary Contributions To Facilitate the Participation Of Parties In the Process Of The Convention On Biological Diversity								
Australia	-	-	44,564	-	44,564	-	-	-
Austria	-	-	10,000	30,000	40,000	-	(30,000)	30,000

Countries/ Organizations	Unpaid pledges as at 1 Jan 1996	Adjustments to prior years' pledges and receipts	Pledges for 1996 and 1997	Pledges for future years	Collections in 1996-1997 for 1996-1997 and prior years	Collections in 1996-1997 for future years	Unpaid pledges for 1997 and prior years	Unpaid pledges for future years
Canada	-	-	-	150,000	-	-	-	150,000
Chile	-	-	5,000	-	5,000	-	-	-
Denmark	-	-	100,000	-	80,000	-	20,000	-
Finland	-	-	42,529	20,000	22,529	20,000	20,000	-
Germany	-	-	55,597	-	55,597	-	-	-
Ireland	-	-	-	43,335	-	-	-	43,335
Japan	-	-	523,931	-	-	-	523,931	-
Netherlands	-	-	124,995	-	24,995	-	100,000	-
New Zealand	-	-	15,955	-	15,955	-	-	-
Norway	-	-	151,953	-	151,953	-	-	-
Republic of Korea	-	-	50,000	50,000	50,000	-	-	50,000
Sweden	-	-	166,400	-	166,400	-	-	-
Switzerland	-	-	72,572	65,000	15,378	-	57,194	65,000
United Kingdom	-	-	50,000	96,000	50,000	-	-	96,000
European Community	-	-	181,867	-	32,880	-	148,987	-
Subtotal	-	-	1,595,363	454,335	755,251	20,000	840,112	434,335
Trust Fund In Support of the Preparation for and Negotiation of an International Legally Binding Instrument for International Action on Persistent Organic Pollutants, and related Information Exchange and Technical Assistance Activities								
Australia	-	-	21,624	-	21,624	-	-	-
Iceland	-	-	14,018	-	14,018	-	-	-
Norway	-	-	327,169	-	327,169	-	-	-
United States	-	-	750,000	-	750,000	-	-	-
Subtotal	-	-	1,112,811	-	1,112,811	-	-	-

Schedule 3.1 (concluded)

Countries/ Organizations	Unpaid pledges as at 1 Jan 1996	Adjustments to prior years' pledges and receipts	Pledges for 1996 and 1997	Pledges for future years	Collections in 1996-1997 for 1996-1997 and prior years	Collections in 1996-1997 for future years	Unpaid pledges for 1997 and prior years	Unpaid pledges for future years
Trust Fund In Support of the Work of the UNEP High Level Committee of Ministers and Officials								
Australia	-	-	7,308	-	7,308	-	-	-
Switzerland	-	-	6,803	-	-	-	6,803	-
United Kingdom	-	-	33,040	-	33,040	-	-	-
Subtotal	-	-	47,151	-	40,348	-	6,803	-
Grand total	10,627,725	(413,583)	58,370,481	23,344,385	50,820,721	1,346,155	17,763,902	21,998,230

Statement IV

Multilateral Fund under the Montreal Protocol on Substances that Deplete the Ozone Layer

(United States dollars)

Income and expenditure and changes in reserves and fund balances for the biennium ended 31 December 1997

Income	1996-1997	1994-1995
Voluntary contributions (sch. 4.1)	300,868,726	288,614,887
Interest income	29,941,063	16,913,456
Miscellaneous income	797,303	1,079,987
	331,607,092	306,608,330
Expenditure		
Staff and other personnel costs	2,798,064	2,543,907
Consultants	176,965	169,005
Travel	206,335	244,334
Contractual Services	162,061	361,911
Meetings and conferences	366,003	509,020
Acquisitions	(35,441)	64,479
Rentals	573,817	1,039,062
Operating expenses	72,507	97,543
Reporting costs	15,929	174,138
Sundry	96,085	115,200
Hospitality	8,906	10,562
Bank charges	473	
Loss on Exchange	43,109	19,114
Programme support costs (statement VI)	303,017	246,919
UNEP managed activities	8,100,500	7,881,279
UNDP managed activities	87,702,603	20,604,476
UNIDO managed activities	61,053,573	21,369,531
World Bank managed activities	96,584,104	44,046,137
TOTAL EXPENDITURE	258,228,610	99,496,617
Excess of income over expenditure	73,378,482	207,111,713
Prior period adjustments	(20,321,013)	(1,880,640)
NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE	53,057,469	205,231,073
RESERVES AND FUND BALANCES, BEGINNING OF PERIOD	421,949,040	216,717,967
RESERVES AND FUND BALANCES, END OF PERIOD	475,006,509	421,949,040

Assets, liabilities, reserves and fund balances at 31 December 1997

Assets	1997	1995
Cash and term deposits (schedule 2.1)	2,788,866	12,441,421
Voluntary contributions receivable (sch. 4.1)	312,571,431	259,662,812
Inter-fund balance receivable (note 7)	1,473,486	-
Other accounts receivable	443,662	430,857
Other assets-deferred charges (note 5)	28,697	6,520
Promissory notes	25,130,505	39,372,892
Operating funds provided to implementing agencies	290,074,877	262,249,463
TOTAL ASSETS	632,511,524	574,163,965
Liabilities		
Contributions received in advance (sch. 4.1)	157,313,204	151,666,667
Unliquidated obligations	168,913	375,723
Inter-fund balance payable (note 6)	-	163,303
Other accounts payable	22,898	9,232
TOTAL LIABILITIES	157,505,015	152,214,925
Reserves and fund balances		
Cumulative surplus	475,006,509	421,949,040
TOTAL RESERVES AND FUND BALANCES	475,006,509	421,949,040
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	632,511,524	574,163,965

Schedule 4.1

Multilateral Fund under the Montreal Protocol on Substances that Deplete the Ozone Layer: status of contributions at 31 December 1997

(United States dollars)

Countries/ Organizations	Unpaid pledges as at 1 Jan 1996	Adjustments to prior years' pledges	Pledges and adjustments for 1996 and 1997	Pledges for future years	Collections in 1996-1997 for 1997 and prior years	Collections in 1996-1997 for future years	Unpaid pledges for 1997 and prior years	Unpaid pledges for future years
Australia	(1,500,876)	-	4,781,539	2,719,451	3,280,663	-	-	2,719,451
Austria	-	-	2,979,288	1,589,409	2,964,126	-	15,162	1,589,409
Azerbaijan	-	-	279,084	215,902	-	-	279,084	215,902
Belarus	2,800,167	(2,773,223)	1,046,885	537,459	-	-	1,073,829	537,459
Belgium	-	-	3,605,937	1,851,248	3,605,937	-	-	1,851,248
Bulgaria	-	-	143,684	-	143,684	-	-	-
Canada	1,588,439	(743,659)	10,226,503	5,700,741	10,106,926	-	964,357	5,700,741
Cyprus	-	-	52,249	-	52,249	-	-	-
Czech Republic	146,294	(40,572)	829,781	477,741	935,503	-	-	477,741
Denmark	-	-	2,568,000	1,318,383	2,568,000	-	-	1,318,383
Finland	-	-	2,013,161	1,134,636	1,879,723	-	133,438	1,134,636
France	224,353	3,501,612	20,254,836	11,773,570	19,541,549	-	4,439,252	11,773,570
Germany	-	-	32,363,955	16,615,295	32,192,469	-	171,486	16,615,295
Greece	(962,005)	-	1,360,055	698,237	400,000	-	(1,950)	698,237
Hungary	280,719	-	501,073	257,245	781,792	-	-	257,245
Iceland	-	-	107,373	55,124	52,249	-	55,124	55,124
Ireland	-	-	751,610	385,868	751,610	-	-	385,868
Israel	401,204	(401,204)	957,407	491,522	833,884	-	123,523	491,522
Italy	18,938,239	-	18,602,340	9,550,235	21,023,211	-	16,517,368	9,550,235
Japan	-	-	55,243,313	28,361,303	21,717,336	-	33,525,977	28,361,303
Kuwait	286,549	-	-	-	286,349	-	200	-
Liechtenstein	-	-	35,791	18,375	35,791	-	-	18,375

Countries/ Organizations	Unpaid pledges as at 1 Jan 1996	Adjustments to prior years' pledges	Pledges and adjustments for 1996 and 1997	Pledges for future years	Collections in 1996-1997 for 1997 and prior years	Collections in 1996-1997 for future years	Unpaid pledges for 1997 and prior years	Unpaid pledges for future years
Luxemborg	-	-	250,537	128,623	250,537	-	-	128,623
Monaco	17,444	-	35,791	18,375	53,223	-	12	18,375
Netherlands	-	-	5,681,812	2,916,979	5,681,812	-	-	2,916,979
New Zealand	418,647	(418,647)	858,982	440,992	858,982	-	-	440,992
Norway	-	-	2,004,293	1,028,982	975,311	-	1,028,982	1,028,982
Poland	2,265,912	(2,265,912)	621,751	620,145	620,145	-	1,606	620,145
Portugal	1,116,356	(14)	984,250	505,303	1,595,289	-	505,303	505,303
Russian Federation	47,063,372	-	15,926,967	8,176,728	-	-	62,990,339	8,176,728
Slovakia	438,867	40,572	295,275	151,591	647,947	-	126,767	151,591
Slovenia	-	-	61,290	-	-	-	61,290	-
South Africa	405,190	-	1,154,257	-	1,559,447	-	-	-
Spain	-	-	8,455,609	4,341,016	8,455,609	-	-	4,341,016
Sweden	-	-	4,393,338	2,255,491	3,942,240	-	451,098	2,255,491
Switzerland	246,244	(242,600)	4,296,803	2,223,335	3,891,012	-	409,435	2,223,335
Turkmenistan	-	-	116,321	59,718	-	-	116,321	59,718
Ukraine	10,070,912	(10,071,952)	2,006,703	2,094,712	-	-	2,005,663	2,094,712
United Arab Emirates	732,634	(732,634)	-	-	-	-	-	-
United Kingdom	-	-	19,022,883	9,766,137	18,522,846	-	500,037	9,766,137
United States of America	21,924,624	(1,184,500)	75,998,000	38,833,333	66,973,600	-	29,764,524	38,833,333
Uzbekistan	1,123,460	(1,123,460)	-	-	-	-	-	-
Total	108,026,745	(16,456,193)	300,868,726	157,313,204	237,181,051	-	155,258,227	157,313,204

Statement V.1

Technical cooperation trust funds

Combined income and expenditure and changes in reserves and fund balances for the biennium ended 31 December 1997

(United States dollars)

	Andean Eco-System Germany	Mate-rial Man-age-ment Swe-den	Consul-tancies to deve-loping coun-tries Finland	Fina-ncing of Pro-fess-ional Offi-cers **	Envir-onme-ntal Health Haza-rds Germany	Environ-mental Aware-ness and Machi-nery Germany	Vienna Conven-tion and Mon-treal Proto-col Fin-land	Grid Centre in Arendal Norway	Imple-menta-tion of Mon-treal Proto-col Sweden	Esta-blish-ment of Acco-unt for Relief-erra USA	Envi-ron-mental damage Kuwait and Iraq Con-flict	Global Environ-mental Faci-lity	Imple-ment-ation of Multi-lateral Fund by UNEP	Interna-tional Environ-mental Tech-nology Centre Japan	Mana-gement of Chemi-cals Switzer-land and
Income															
Voluntary contributions		633 543		690 150			55 800		457 103	50 000		22 559 994	7 456 010	5 000 000	
Interest income	4 175	70 481	14 845	39 897		27 049	90 047		27 454	2 105	46 058	1 175 918	593 598	361 297	(2 254)
Miscellaneous income	483)													58 305	
Gain on exchange								518				373			
TOTAL INCOME	3 692	704 024	14 845	730 047		27 049	145 847	518	484 557	52 105	46 058	23 736 283	8 049 608	5 419 602	(2 254)
Expenditure															
Staff and other personnel costs	22 463	31 508		442 672			1 884		124 905			4 973 599	2 521 [illegible]8	3 034 946	(1 [illegible]
Consultants	(142)	127 581	30 072				21 878		3 629			5 188 804	499 469	447 873	(904)
Volunteers													980		
Travel	430	39 802	(382)	11 258		839)			7 024	3 310		1 105 287	482 564	376 773	(54)
Contractual Services		87 702					29 700		48 011	*	91	1 831 996	1 092 908	23 286	
Meetings and conferences		52 697	19 309				2 218		70 219	18	1 280)	2 843 371	817 929	198 399	51
Acquisitions		2 184	8 084						1 415			731 667	218 720	43 912	
Rentals												144 181	396 647		
Operating expenses	400		(2 256)			770			3 462			308 205	248 998	187 773	
Reporting costs		16 509	5 000				9 750					652 821	253 660	111 999	
UNEP participation costs			24 914			13 001						166 063	171	30 552	
Sundry	355	25 313	10 600				1 519	22 581	19 177			534 511	626 53[illegible]	165 316	(3 [illegible]
Hospitality												21 974	9 151	2 332	
Bank charges		15													
Loss on exchange														24 394	
Programme support costs (statement VII)	3 056	51 126	12 394	54 519		1 681	8 703	(2 938)	35 859	428	(129)		93[illegible]	601 011	(44)
TOTAL EXPENDITURE	26 562	444 417	107 735	508 449		14 613	75 651	(25 517)	311 701	3 720	1 118)	18 498 192	6 101 140	5 248 566	(1 255)
Excess (shortfall) of income over expenditure	(22 870)	259 607	(92 890)	221 598		12 436	69 996	26 035	172 856	48 385	47 174	5 238 101	(39 834)	171 036	11 309
Prior period adjustments	5 494	100 000					293 181)					1 303)			(78 978)
NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE	(14 378)	359 607	(92 890)	221 598		12 436	223 185)	26 035	172 856	48 385	47 174	5 236 798	(39 834)	171 036	(65 669)
RESERVES AND FUND BALANCES BEGINNING OF PERIOD	15 984	96 024	183 002	344 199	1 210	227 388	701 262	(26 035)	135 180	23 328	355 100	5 845 199	2 193 647	2 126 487	175 723
RESERVES AND FUND BALANCES END OF PERIOD	1 588	455 631	70 112	565 797	1 210	239 824	478 077		308 036	71 713	402 274	11 081 997	2 153 813	2 297 523	10 054

Instl and Regu-latory Capacity of Dev Count s in Africa Nether-lands	Land degra-dation Assess-ment and Map-ping in Kenya Nether-lands	Action in accord-ance with Agenda 21 Sweden	Geogra phic Infor-mation Systems in Agri-cultur al Res-earch Norway	Imple-ment ation of Age nda 21 in Europe Nether ands	Mana genal innova tion Excel-lence USA	Montreal Proto-col for French Speak ing African Coun-tries France	Network for Env tal Train ing at Ter-tiary Level Denmark	Second ment to CSD Nether-lands	Support of the UNEP/NET implemen-tation Centre Norway	Regional Centres Under the The Basel Convention Swiss Con-federation	UNEP High Level C ttee of Ministers and Officials U S A	Support Activit-es on Env tal ssues Japan	Program-matic and Admin ve Reform of UNEP U S A	Provision of a Mining Expert S Africa	Total 1995-1997	1994-1995
2 133 051			432 410	553 299		122 241	481 924	270 000	383 588	640 000	300 000	300 000	800 000	65 688	43 376 601	28 795 347
306 927	8 672	53 393	14 916	29 788	2 741	2 323	12 517	18 300	-	2 686	-	9 873	4 530	-	2 929 415	2 241 368
-	-	-	148 331	-	-	-	-	-	-	-					208 153	8 303
-	-	-	-	-	-	-	-	-	-	-					891	1 257
2 439 978	**8 672**	**53 393**	**595 657**	**583 087**	**2 741**	**124 564**	**474 441**	**288 300**	**383 588**	**642 686**	**300 000**	**309 873**	**804 530**	**65 688**	**48 513 063**	**31 044 275**
606 001	41 589	8 038	177 694	19 002	-	-	14 985	118 653		27 135	54 300				12 292 051	7 951 992
634 357	(2 007)	92 749	31 176	63 388		-	55 218	-	-	1 969	-				7 193 127	4 544 019
-	-	-	-	-			-	-		-					980	-
112 680	(537)	37 689	75 785	17 429			5 132	-		4 956				-	2 278 207	1 735 181
208 728		118 456	128 758	175 203		6 000		-		-				-	3 748 622	2 895 264
712 993	49 854	107 577	51 274	121 105	52 748	90 177	46 827	53 912	-	110 674		100 000			5 510 130	6 793 479
25 192	718	35 772								11 873					1 079 517	935 810
15 000	-														555 829	401 233
26 912	4 964	4 712		904						4 553					787 197	819 211
38 437	49 871	62 020		23 722			7 309		-	7 413					1 238 011	1 254 604
															234 701	31 255
68 674		38 071	12 889	1 021			4 413	-		-	18 504				1 431 500	1 703 723
783		1 355						-							35 587	65 696
			18						15	18				20	86	
										-					24 394	
318 208	18 753	65 834	62 085	54 830	8 857	12 503	17 388	20 708	-	21 914	9 465	13 000			2 319 005	1 934 037
2 765 943	183 005	572 253	539 879	476 602	59 603	108 680	150 950	193 273	15	190 505	82 269	113 000		20	38 728 943	30 492 514
(325 965)	(154 333)	(518 860)	55 978	106 485	(56 862)	15 884	323 491	95 027	383 573	452 181	217 731	196 873	804 530	65 668	7 784 120	551 761
															363 968	83 283
(325 965)	(154 333)	(518 860)	55 978	106 485	(56 862)	15 884	323 491	95 027	383 573	452 181	217 731	196 873	804 530	65 668	7 421 152	468 478
2 209 485	196 372	683 607	(23 224)	80 069	60 000										15 583 987	15 115 509
1 883 520	42 039	164 747	32 754	186 554	3 138	15 884	323 491	95 027	383 573	452 181	217 731	196 873	804 530	65 668	23 005 139	15 583 987

Statement V.1 (continued)

Combined assets, liabilities, reserves and fund balances at 31 December 1997

	Andean Eco-System Germany	Material Management Sweden	Consultancies to developing countries Finland	Financing of Professional Officers **	Environmental Hazards Germany	Environmental Awareness and Machinery Germany	Vienna Convention and Montreal Protocol Finland	Grid Centre Arendal Norway	Implementation of Montreal Protocol Sweden	Establishment Account for Iraq/Kuwait conflict USA	Environmental damage Kuwait and Iraq Conflict	Global Environmental Facility	Implementation of Multilateral Fund by UNEP	International Environmental Technology Centre Japan	Management of Chemicals Switzerland
Assets															
Cash and term deposits (sch. 2.1)	27 062	31 822	78 477	577 527	1 210	239 362	367 743		445 025	76 348	401 771	7 720 385	479 652	2 926 818	8 437
Voluntary contributions receivable															
Inter-fund balances receivable (note 7)	8 494	512 324		191 154			95 322				6 560		1 595 673		
Other accounts receivable	718	15 936	4 224	32 205		5 813	20 997		6 552	2 915	12 059	348 306	166 439	269 202	1 617
Other assets deferred charges (note 5)				11 660								83 631	4 949	13 049	
Operating funds provided to implementing agencies			5 000				15 031					4 542 465	1 016 810		
TOTAL ASSETS	36 274	496 438	87 701	812 546	1 210	244 975	499 093		451 577	79 263	420 390	12 694 787	3 263 323	3 209 069	10 054
Liabilities															
Unliquidated obligations		25 645	10 772	17 870		3 611	16 860		45 500	1 900	13 130	1 390 311	519 941	229 221	
Accounts payable	4 179	15 162	1 159	35 321		42	4 156		6 080	1 630	4 986	39 818	589 569	202 449	
Inter-fund balances payable (note 6)			5 658	193 558		1 498			91 961	4 020		182 661		446 953	
Other liabilities: advances by implementing agencies	30 507													32 923	
TOTAL LIABILITIES	34 686	40 807	17 589	246 749		5 151	21 016		143 541	7 550	18 116	1 612 790	1 109 510	911 546	
Reserves and fund balances															
Cumulative surplus (deficit)	1 588	455 631	70 112	565 797	1 210	239 824	478 077		308 036	71 713	402 274	11 081 997	2 153 813	2 297 523	10 054
TOTAL RESERVES AND FUND BALANCES	1 588	455 631	70 112	565 797	1 210	239 824	478 077		308 036	71 713	402 274	11 081 997	2 153 813	2 297 523	10 054
TOTAL LIABILITIES RESERVES AND FUND BALANCES	36 274	496 438	87 701	812 546	1 210	244 975	499 093		451 577	79 263	420 390	12 694 787	3 263 323	3 209 069	10 054

** This comprises the following Trust funds:

a) Trust Fund for Financing of Professional Officers (Finland)

b) Trust Fund to provide Experts to UNEP Ozone Secretariat (U.S.A)

c) Trust Fund to provide Experts to the UNEP GRID (Global Resources Information Data Base)

d) Trust Fund for the Provision of a Forestry Officer (U.S.A)

e) Trust Fund for the Financing of Professional Officers (Rep. Of Korea)

Inst-	Geo-		Geogra-	Mone-		Monitor-										
itiv	graphi-		phic	tary		ing for	Network									
Regu-	cally	Action	Infor-	Valu-		Ozone	for					UNEP				
latory	Assess-	C-	mation	of	Wars	gerai	Environ-		Support	Regional	High					
Capacity	ment	accord	Systems	Age	nova	ng	mental	Second	of the	Centres	Level	Support	Program-			
of Dev	and Map	ance	n Agri-	nda	tion	African	Train-	ment	UNEP/ET	Under the	Cttee of	Activi-	matic and	Provision		
Countri	ping n	with	cultur-	21 n	ion	Count-	ing at	to	implemen	The Basel	Ministers	es on	Administ ve	of a		
n Africa	Kenya	Agenda	al Res-	Europe	Exce	ries	Level	CBD	tation	Convention	and	Environ-	Reform of	Mining	Total	
Neither	Neither	21	earch	Neither	ence	France	Denmark	Neither	Centre	Swiss Con	Officials	ssues	UNEP	Expert		
lands	lands	Sweden	Norway	lands	USA			lands	Norway	federation	U S A	Japan	U S A	S Africa	1997	1995
2 290 766	30 965	209 713	130 568	465 339	6 567	5 392	268 827	25 900	383 573	37 048		308 284	804 530	65 668	17 856 015	24 495 512
							116 208								116 208	
	16 546	142 790	8 440			21 494		80 767		258 086	245 700				1 463 350	1 472 197
68 947	2 584	41 621	2 285	17 306	256	2 473	6 161	5 147		5 600		1 396			242 569	545 495
															113 259	20 181
354 669		19 476								151 427					6 124 628	178 000
2,714 402	49 145	214 124	141 293	482 645	6 853	17 575	390 196	112 814	383 573	452 161	245 700	309 680	804 530	65 668	28 706 259	27 249 276
575 466		20 140		12 238			24 591				16 524	1 390			3 283 150	3 547 188
49 398	5 126	39 147	51 592	31 495	3 588	1 691	9 665	17 787			8 465	13 007			1 137 942	935 237
105 998				42 105	127		12 449					42 610			1 339 398	8 548 113
			16 947	153											10 830	16 799
430 882	6 126	59 287	68 539	86 091	3 715	1 691	46 705	17 787			27 989	57 007			5 772 320	13 469 348
953 520	42 019	154 747	72 754	46 554	3 138	15 884	323 491	95 027	383 573	452 161	217 711	196 673	804 530	65 668	23 005 139	19 583 487
1,883 520	42 019	154 747	72 754	46 554	3 138	15 884	323 491	95 027	383 573	452 161	217 711	196 673	804 530	65 668	23 005 139	19 581 387
2 714 402	48 145	214 124	141 293	482 645	6 853	17 575	390 196	112 814	383 573	452 161	245 700	309 680	804 530	65 668	28 706 259	27 249 276

Statement V.2

Other trust funds: Junior Professional Officers Programme financed by the Governments of Austria, Denmark, Norway, Germany, Japan, Netherlands, Sweden, France, Italy, Belgium, Australia and the United States of America

(United States dollars)

Combined income and expenditure and changes in reserves and fund balances for the biennium ended 31 December 1997

	Austria	Denmark	Norway	Germany	Japan	Nether-lands	Sweden	France	Italy	Belgium	Australia	U.S.A.	Total 1996-1997	Total 1994-1995
Income														
Voluntary contributions	168,786	795,228	4,360	168,781	196,905	430,671	393,776	301,785	123,737	-	96,052	150,000	2,830,081	2,532,625
Interest income	8,958	25,822	-	7,142	38,662	31,713	20,713	25,716	3,885	29,974	17,857	-	210,442	153,576
TOTAL INCOME	177,744	821,050	4,360	175,923	235,567	462,384	414,489	327,501	127,622	29,974	113,909	150,000	3,040,523	2,686,201
Expenditure														
Staff and other personnel costs	115,825	337,892	(2,340)	247,242	35,670	319,632	440,086	228,043	141,337	176,200	106,118	128,272	2,273,977	2,684,150
	-	-	-	-	-	-	-	(179)	-	-	-	-	(179)	7,710
Consultancy	3,017	29,729	(978)	(2,873)	-	10,627	25,086	5,715	8,562	2,869	3,336	-	85,090	128,315
Travel	-	53	15	-	-	-	18	-			-	-	86	-
Bank charges														
Programme support costs (statement VI)	14,261	44,115	(398)	29,324	4,280	39,631	55,821	28,030	17,988	21,488	13,134	15,393	283,067	338,421
TOTAL EXPENDITURE	133,103	411,789	(3,701)	273,693	39,950	369,890	521,011	261,609	167,887	200,557	122,588	143,665	2,642,041	3,158,596
Excess (shortfall) of income over expenditure	44,641	409,261	8,061	(97,770)	195,617	92,494	(106,522)	65,892	(40,265)	(170,583)	(8,679)	6,335	398,482	(472,395)
	-	-	-	-	-	(28,609)	-	-	-	-	-	-	(28,609)	-
Prior period adjustments														
NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE	44,641	409,261	8,061	(97,770)	195,617	63,885	(106,522)	65,892	(40,265)	(170,583)	(8,679)	6,335	369,873	(472,395)
RESERVES AND FUND BALANCES, BEGINNING OF PERIOD	52,014	86,918	(4,361)	195,336	162,062	234,599	133,085	117,124	50,808	328,916	97,114	-	1,453,615	1,926,010
RESERVES AND FUND BALANCES, END OF PERIOD	96,655	496,179	3,700	97,566	357,679	298,484	26,563	183,016	10,543	158,333	88,435	6,335	1,823,488	1,453,615

Combined assets, liabilities, reserves and fund balance at 31 December 1997

	Austria	Denmark	Norway	Germany	Japan	Nether-lands	Sweden	France	Italy	Belgium	Australia	U.S.A.	Total 1997	Total 1995
Assets														
Cash and term deposits (sch. 2.1)	174,704	742,803	5,402	221,160	504,131	515,565	91,616	294,175	106,825	204,541	87,318	(13,086)	2,935,154	1,301,011
Voluntary contributions receivable	-	-	-	-	-	-	-	-	-	-	-	150,000	150,000	-
Inter-fund balance receivable (note 7)	-	-	-	-	-	-	-	-	-	-	-	-	-	533,909
Other accounts receivable	1,316	18,925	854	40,144	20,207	20,834	9,817	11,807	5,685	11,157	19,824	-	160,570	52,079
Other assets-Deferred charges (note 5)	-	-	5,908	-	-	-	2,299	-	-	-	3,658	-	11,865	-
TOTAL ASSETS	176,020	761,728	12,164	261,304	524,338	536,399	103,732	305,982	112,510	215,698	110,800	136,914	3,257,589	1,886,999
Liabilities														
Unliquidated obligations	2,839	18,094	-	4,670	8,534	17,126	16,430	-	14,711	11,252	-	5,798	99,454	82,583
Inter-fund balances payable (note 6)	72,232	213,256	-	91,211	41,785	196,904	31,712	113,999	81,103	37,023	20,668	122,474	1,022,367	73,982
Other accounts payable	4,294	34,199	8,464	67,857	116,340	23,885	29,027	8,967	6,153	9,090	1,697	2,307	312,280	276,819
TOTAL LIABILITIES	79,365	265,549	8,464	163,738	166,659	237,915	77,169	122,966	101,967	57,365	22,365	130,579	1,434,101	433,384
Reserves and fund balances														
Cumulative surplus (defi	96,655	496,179	3,700	97,566	357,679	298,484	26,563	183,016	10,543	158,333	88,435	6,335	1,823,488	1,453,615
TOTAL RESERVES AND FUND BALANCES	96,655	496,179	3,700	97,566	357,679	298,484	26,563	183,016	10,543	158,333	88,435	6,335	1,823,488	1,453,615
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	176,020	761,728	12,164	261,304	524,338	536,399	103,732	305,982	112,510	215,698	110,800	136,914	3,257,589	1,886,999

Statement V.3

Other trust funds: international prizes in the field of the environment

(United States dollars)

Statement of income and expenditure and changes in reserves and fund balances for the biennium ended 31 December 1997

	1996-1997	1994-1995
Income		
Voluntary contributions	425,000	500,000
Interest income	159,419	148,101
TOTAL INCOME	584,419	648,101
Expenditure		
Administrative support personnel	7,162	15,000
Travel	23,563	9,181
Contractual services	(5,153)	25,019
Meetings and conferences	56,688	49,403
Operating expenses	5,500	2,810
Reporting costs	529	-
Sundry	24,132	586
Hospitality (Award ceremony)	41,711	-
Programme support costs (statement VI)	46,037	13,260
Prize award	600,000	200,000
TOTAL EXPENDITURE	800,169	315,259
EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE	(215,750)	332,842
RESERVES AND FUND BALANCES, BEGINNING OF THE PERIOD	1,685,575	1,352,733
RESERVES AND FUND BALANCES, END OF THE PERIOD	1,469,825	1,685,575

Statement of assets, liabilities, reserves and fund balances as at 31 December 1997

	1996-1997	1994-1995
Assets		
Cash and term deposits (schedule 2.1)	1,576,844	1,700,592
Accounts receivable		
Other	34,776	812
TOTAL ASSETS	1,611,620	1,701,404
Liabilities		
Unliquidated obligations	55,534	10,692
Accounts payable		
Inter-fund balances (note 6)	46,636	4,990
Other	39,625	147
TOTAL LIABILITIES	141,795	15,829
Reserves and fund balances		
Cumulative surplus (deficit)	1,469,925	1,685,575
TOTAL RESERVES AND FUND BALANCES	1,469,825	1,685,575
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	1,611,620	1,701,404

Statement VI

Special account for programme support costs

(United States dollars)

Statement of income and expenditure and changes in reserves and fund balances for the biennium ended 31 December 1997

	1996-1997	1994-1995
Income		
Interest income	620,874	348,138
Miscellaneous income	1,220	27,001
Programme support costs: UNEP general trust funds (statement III)	5,685,694	4,479,762
Programme support costs: Multilateral Fund (statement IV)	303,017	246,919
Programme support costs: UNEP technical co-operation trust funds (statement V.I)	2,319,005	1,934,037
Programme support costs: UNEP Junior Professional Officers Programme (statement V.2)	283,067	338,421
Programme support costs: International Prizes in the Field of the Environment (statement V.3)	46,037	13,260
TOTAL INCOME	9,258,914	7,387,538
Expenditure		
Established posts	4,149,252	3,095,545
General temporary assistance	1,580,689	709,137
Overtime and night differential	37,733	72,045
Personal service contracts	-	17,330
Staff and other personnel costs	1,486,488	1,151,030
Travel	206,474	159,491
Contractual services	142,450	102,658
General operating expenses	113,639	765,762
Supplies and materials	2,519	1,583
Acquisitions	-	114,473
Fellowships, grants and contributions	-	900,118
TOTAL EXPENDITURE	7,719,244	7,089,172
EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE	1,539,670	298,366
Savings on, or cancellation of, prior periods' obligations	79,423	102,697
RESERVES AND FUND BALANCES		
BEGINNING OF THE PERIOD	4,329,833	3,928,770
END OF THE PERIOD	5,948,926	4,329,833

Statement of assets, liabilities, reserves and fund balances as at 31 December 1997

	1997	1995
Assets		
Cash and term deposits (schedule 2.1)	4,381,344	4,575,498
Accounts receivable		
Inter-fund balances (note 6)	22,605	-
Other	3,760,129	1,190,180
TOTAL ASSETS	8,164,078	5,765,678
Liabilities		
Unliquidated obligations	147,935	118,617
Accounts payable		
Inter-fund balances (note 6)	-	896,497
Other	2,067,217	420,731
TOTAL LIABILITIES	2,215,152	1,435,845
Reserves and fund balances		
Cumulative surplus	5,948,926	4,329,833
TOTAL RESERVES AND FUND BALANCES	5,948,926	4,329,833
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	8,164,078	5,765,678

Statement VII.1

Counterpart contributions

(United States dollars)

Statement of income and expenditure and changes in reserves and fund balances for the biennium ended 31 December 1997

Income	1996-1997	1994-1995
Voluntary contributions	17,495,260	14,215,710
Miscellaneous income	1,836	28,779
TOTAL INCOME	17,497,096	14,244,489
Expenditure		
Staff and other personnel costs	3,207,599	2,607,528
Consultants	1,755,568	1,082,784
Volunteers	-	803
Travel	933,328	430,554
Contractual services	2,433,374	3,057,243
Fellowships	36,395	28,559
Training	687,294	336,715
Meetings and conferences	2,831,648	2,442,664
Acquisitions	383,096	669,712
Rentals	632,437	37,136
Operating expenses	214,704	95,269
Reporting costs	897,331	182,237
Sundry	1,080,190	507,396
Hospitality	71,739	30,766
UNEP participation costs	232,666	273,259
Loss on Exchange	-	39
TOTAL EXPENDITURE	15,397,369	11,782,664
Excess of income over expenditure	2,099,727	2,461,825
Prior period adjustments	(277,898)	676,419
NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE	1,821,829	3,138,244
RESERVES AND FUND BALANCES, BEGINNING OF PERIOD	8,811,737	5,673,493
RESERVES AND FUND BALANCES, END OF PERIOD	10,633,566	8,811,737

Statement of assets, liabilities, reserves and fund balances as at 31 December 1997

Assets	1997	1995
Cash and term deposits (schedule 2.1)	15,122,055	15,521,234
Voluntary contributions receivable	934,663	929,242
Inter-fund balances receivable (note 7)	-	3,518,410
Other accounts receivable	611,371	94,249
Other assets-deferred charges (note 5)	3,105	3,105
Operating funds provided to implemeting agencies	1,691,448	56,804
TOTAL ASSETS	18,362,642	20,123,044
Liabilities		
Unliquidated obligations	2,068,616	1,092,183
Inter-fund balances payable (note 6)	872,852	-
Other accounts payable	4,787,608	10,219,124
TOTAL LIABILITIES	7,729,076	11,311,307
Reserves and fund balances		
Cumulative surplus	10,633,566	8,811,737
TOTAL RESERVES AND FUND BALANCES	10,633,566	8,811,737
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	18,362,642	20,123,044

Statement VII.2

Non-convertible currency: counterpart contributions to the Mediterranean Trust Fund

(United States dollars)

Statement of income and expenditure and changes in reserves and fund balances for the biennium ended 31 December 1997

	1996-1997	1994-1995
Income		
Voluntary contributions	800,000	810,619
Gain on exchange	-	13,285
TOTAL INCOME	800,000	823,904
Expenditure		
Staff and other personnel costs	22,793	495,193
Acquisitions	101,257	17,018
Rentals	208,946	210,141
Operating expenses	178,228	15,522
Reporting costs	63,856	22,327
Sundry	197,038	(821)
Hospitality	10,523	-
Loss on exchange	4,501	-
TOTAL EXPENDITURE	787,142	759,380
Excess of income over expenditure	12,858	64,524
RESERVES AND FUND BALANCES, BEGININNG OF PERIOD	205,638	141,114
RESERVES AND FUND BALANCES, END OF PERIOD	218,496	205,638

Statement of assets, liabilities, reserves and fund balances as at 31 December 1997

	1997	1995
Assets		
Cash and term deposits (schedule 2.2)	1,438	7,852
Inter-fund balances receivable (note 7)	193,583	142,709
Other accounts receivable	92,511	68,805
TOTAL ASSETS	287,532	219,366
Liabilities		
Unliquidated obligations	69,036	1,350
Other accounts payable	-	12,378
TOTAL LIABILITIES	69,036	13,728
Reserves and fund balances		
Cumulative surplus	218,496	205,638
TOTAL RESERVES AND FUND BALANCES	218,496	205,638
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	287,532	219,366

Statement VII.3

Non-convertible currency: counterpart contributions to the Caribbean Trust Fund

(United States dollars)

Statement of income and expenditure and changes in reserves and fund balances for the biennium ended 31 December 1997

	1996-1997	1994-1995
Income		
Voluntary contributions	99,719	66,500
Gain on exchange	-	57
TOTAL INCOME	99,719	66,557
Expenditure		
Staff and other personnel costs	15,819	134,819
Reporting costs	1,177	-
Loss on exchange	390	-
TOTAL EXPENDITURE	17,386	134,819
Excess (shortfall) of income over expenditure	82,333	(68,262)
NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE	82,333	(68,262)
RESERVES AND FUND BALANCES, BEGINNING OF PERIOD	(38,932)	29,330
RESERVES AND FUND BALANCES, END OF PERIOD	43,401	(38,932)

Statement of assets, liabilities, reserves and fund balances as at 31 December 1997

Assets	1997	1995
Cash and term deposits (schedule 2.2)	13,526	8,607
Voluntary contributions receivable	15,088	97,369
Inter-fund balances receivable (note 7)	27,099	-
Other accounts receivable	3,115	2,972
TOTAL ASSETS	58,828	108,948
Liabilities		
Inter-fund balances payable (note 6)	-	141,674
Other accounts payable	15,427	6,206
TOTAL LIABILITIES	15,427	147,880
Reserves and fund balances		
Cumulative (deficit) surplus	43,401	(38,932)
TOTAL RESERVES AND FUND BALANCE	43,401	(38,932)
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	58,828	108,948

Statement VIII

Revolving Fund (Information)

(United States dollars)

Statement of income and expenditure and changes in reserves and fund balances for the biennium 31 December 1997

	1996-1997	*1994-1995*
Income		
Sale of publications and royalties	438 063	177 437
Total income	**438 063**	**177 437**
Expenditure		
Publications	330 231	163 456
Total expenditure	**330 231**	**163 456**
Excess of income over expenditure	107 832	13 981
Prior period adjustments	50 000	59 623
Net excess (shortfall) of income over expenditure	**157 832**	**73 604**
Transfer to other funds	(157 832)	(71 795)
Reserves and fund balances:		
Beginning of the period	**200 000**	**198 191**
End of the period	**200 000**	**200 000**

Statement of assets, liabilities, reserves and fund balances as at 31 December 1997

Assets		
Inter-fund balances receivable (note 7)	214 522	262 522
Other accounts receivable	17 478	17 478
Total assets	**232 000**	**280 000**
Liabilities		
Unliquidated obligations	14 595	—
Other accounts payable	17 405	80 000
Total liabilities	**32 000**	**80 000**
Reserves and fund balances		
Cumulative surplus	200 000	200 000
Total reserves and fund balances	**200 000**	**200 000**
Total liabilities, reserves and fund balances	**232 000**	**280 000**

Notes to the financial statements

Note 1. The United Nations Environment Programme and its objectives

On 15 December 1972, the General Assembly adopted resolution 2997 (XXVII) by which it created the United Nations Environment Programme (UNEP), comprising a Governing Council, a Secretariat, an Environment Fund and a Coordination Board. The primary objectives of UNEP are as follows:

(a) To promote international cooperation in the field of the environment and to recommend policies to that end;

(b) To provide general policy guidance for environmental programmes within the United Nations system;

(c) To keep under review the world environmental situation in order to ensure that emerging environmental problems of wide international significance receive consideration;

(d) To promote the acquisition, assessment and exchange of environmental knowledge and information and to provide technical advice on the formulation and implementation of environmental programmes within the United Nations system;

(e) To review the impact of national and international environmental policies on developing countries as well as the problem of additional costs of implementation in developing countries and to ensure the compatibility of environmental programmes and projects with the plans and priorities of those countries;

(f) To advise intergovernmental bodies of the United Nations system on the formulation and implementation of environmental programmes;

(g) To secure the effective cooperation of contributions from relevant scientific and other professional communities;

(h) To finance wholly or partly, new environmental initiatives undertaken within and outside the United Nations system so as to fulfil the policy-guidance role of UNEP;

(i) To finance programmes of general interest, such as monitoring, assessment, data-collecting systems, improvement of environmental quality management, environmental research, information exchange and dissemination, public education and training, environmental institutions, and technological development suited to economic growth compatible with environmental safeguards;

(j) To coordinate environmental programmes within the United Nations system, review their implementation and assess their effectiveness;

(k) To report on the cooperation and coordination among all bodies concerned in the implementation of environmental programmes.

Note 2. Summary of significant accounting policies

The following are the significant accounting policies of UNEP:

(a) The accounts are maintained in accordance with the Financial Regulations of the United Nations as adopted by the General Assembly, the rules formulated by the Secretary-General as required under the regulations, including the Financial Rules of the Fund of the United Nations Environment Programme, specific decisions of the Governing

Council of UNEP and administrative issuances, and in conformity with generally accepted accounting principles.

The United Nations and the United Nations Environment Fund follow the United Nations System Accounting Standards (A/48/530), and where departures from the Standards occur as a result of the legislative authorities of individual organizations, attention is drawn to each instance in the statement of significant accounting policies included in the financial statements.

(b) Regular budget of the United Nations. The regular budget of the United Nations meets part of the costs of the secretariat of the United Nations Environment Programme established under resolution 2997 (XXVII). Details of the expenditure may be found in the financial report and audited financial statements of the United Nations. They are not considered further in this report.

(c) Financial reserve. As stated in rule 209.2 of the Financial Rules of the Fund, the purpose of the financial reserve is to guarantee the financial liquidity and integrity of the Fund, to compensate for uneven cash flows and to meet such other similar requirements as may be decided upon by the Governing Council. The level of financial reserve is determined from time to time by the Governing Council and the Council, in its decision 18/40, paragraph 9, authorized the Executive Director to increase gradually the level of the financial reserve to $20 million by 1999 using the underutilized Fund resources. Accordingly the Executive Director approved an increase in the financial reserve in 1997 to $10.0 million.

(d) Revolving Fund. The Governing Council, by its decision 11/(III) of 22 March 1994, established a Revolving Fund (Information) to finance the production of materials in support of national programmes of public information and education in the environment field. The Council further decided that the income from the sale or rental of information materials, the production of which was financed from Revolving Fund (Information) shall be credited to that Fund.

(e) The financial statements are prepared on the historical cost basis of accounting and have not been adjusted to reflect the effects of changing prices for goods and services.

(f) Fund accounting. The accounts are maintained on a "fund accounting" basis and each fund is maintained as a distinct financial and accounting entity with a separate self-financing double-entry group of accounts. Separate financial statements are prepared for each fund or for a group of funds of the same nature.

(g) The financial period of UNEP is a biennium and consists of two consecutive calendar years.

(h) The income and expenditures and assets and liabilities are recognized on the accrual basis of accounting.

(i) Project expenditures with respect to UNEP projects undertaken by cooperating agencies and supporting organizations are recorded in the UNEP accounts on the basis of actual expenditure of funds reported by them to UNEP. Since 1979, UNEP has also recognized as expenditures the unliquidated obligations of cooperating agencies. The unspent balances of the remittances held by agencies and oganziations are recorded as advances in the UNEP accounts.

(j) Translation of currencies. The accounts of UNEP are presented in United States dollars. Accounts maintained in other currencies are translated into United States dollars at the time of transaction at the rates of exchange established by the Controller of the United Nations. In respect of such currencies, the financial statements reflect the cash, investments

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and unpaid pledges in currencies other than United States dollars, translated at the applicable United Nations rates of exchange in effect as at the date of the statements.

Differences arising from the conversion of currencies at the United Nations rate of exchange are accounted for as gain or loss on exchange. In accordance with rule 205.2 of the Financial Rules of the Fund, losses and gains on exchange arising from the payment of voluntary contributions from governments are recorded as credit or debit to such contributions.

(k) Contributions. Pledges are recorded as income on the basis of a written commitment by prospective donors to pay monetary contributions at a specified time or times. Pledges received for future years are recorded as deferred income. Pledges remaining unpaid after more than four years are written off with the approval of the Governing Council.

(l) Investments. Funds on deposits in interest-bearing bank accounts, certificates of deposits, time deposits and call accounts are shown in the statements of assets and liabilities as cash and term deposits.

(m) Deferred charges. Deferred charges comprise expenditure items which are not properly chargeable in the current financial period and which will be charged as expenditure in a subsequent financial period. For balance sheet statement purposes, only that portion of the education grant advance which is assumed to pertain to the scholastic year completed as at the date of the financial statement is shown under deferred charges. The full amount of the advance is maintained in the accounts receivable from staff members until such time as the staff member produces the required proof of the entitlement to the education grant, at which time the budgetary account is charged and the advance recovered.

(n) Fixed. assets. Furniture, equipment and other non-expendables are not included in the assets of UNEP. Acquisitions are charged against the appropriate budget accounts in the year of purchase.

(o) Contingencies. No provision is made in the Environment Fund for repatriation grant entitlements. However, provision to meet contingent liabilities for compensation payments under appendix D to the Staff Rules of the United Nations for the personnel financed from trust funds and the Environment Fund has been made and is calculated on the basis of 1 per cent of the net base pay.

(p) Miscellaneous income consists of the following:

(i) Refunds of expenditure charged to prior financial periods;

(ii) Monies accepted in respect of which no purpose is specified;

(iii) Uncashed cheques one year from their date of issuance;

(iv) The proceeds from the sale of surplus property;

(v) Balance of the Revolving Fund in excess of $200,000 as at the end of the biennium;

(vi) An amount of $4,000,651 representing "re-instatement" by the Russian Government of UNEP assets frozen in 1992.

(q) Trust funds. UNEP follows the general provisions of the Secretary-General's bulletin on the establishment and management of trust funds (ST/SGB/188) and its supporting administrative instructions (ST/AI/285 and ST/AI/286), although, as indicated in paragraph 3 of document ST/SGB/188, that bulletin does not apply to funds such as the Fund of the United Nations Environment Programme, which are subject to the administrative authority of their executive heads.

(r) At the 11th meeting of the Executive Committee of the Multilateral Fund for the Implementation of the Montreal Protocol, it was decided that promissory notes did constitute commitable resources and that the deposit of a promissory note would be considered to be payment of country's contribution to the Multilateral Fund. Consequently, promissory notes received from member countries have been reflected accordingly in the accounts of the Fund.

Note 3. Financial reporting by agencies and supporting organizations

All agencies and organizations (except four) engaged in the implementation of projects funded by UNEP and/or its associated trust funds reported their expenditures as at 31 December 1997.

Note 4. Accounts payable

The accounts payable balance comprises the following (in United States dollars):

Staff members	1 106 506
Vendors	1 841 958
UNDP field offices	283 569
Others	2 751 740
Total (statement II)	**5 983 773**

Note 5. Deferred charges

(a) The following is an analysis of the amount shown in statement II as deferred charges as at 31 December 1997 (in United States dollars):

Education grant advances	411 749
Prepaid expenses	142 713
Advance to finance self-liquidating activities	15 592
Others	22 692
Total (statement II)	**592 746**

(b) The deferred charges shown in statements III, IV, V.1, V.2 and VII.1 represent education grant advances as follows (in United States dollars):

Statement III	165 162
Statement IV	28 697
Statement V.1	113 289
Statement V.2	11 865
Statement VII.1	3 105
Total	**322 118**

The portion of the education grant advance which is assumed to pertain to the scholastic year completed as of the date of financial statement is included in deferred charges for balance sheet purposes only.

Note 6. Inter-fund balances receivable

The following is a breakdown of inter-fund balances receivable as at 31 December 1997 appearing in statement II (in United States dollars):

UNEP general trust funds (statement III)	
Basel Convention	71 985
Implementation of the Basel Convention	377 696
Biodiversity support of approved activities	792 324
Biodiversity Convention	798 712
Biodiversity participation of parties	372 020
Caribbean	198 264
CITES	1 386 931
Environmental training network	85 271
UNEP High-level Committee	302 437
Mediterranean	680 394
Montreal Protocol	426 832
Conservation of Migratory Species	476 842
Northwest Pacific Region	15 328
Prior informed consent procedure	663 217
West and Central African Region	142 029
Subtotal	**6 790 282**
UNEP technical cooperation trust funds (statement V.1)	
Implementation of Agenda 21 in Europe (Netherlands)	182 105
Consultancies to developing countries (Finland)	5 658
Network for environmental training at the tertiary level (Denmark)	32 449
Institutional and regulatory capacity of developing countries in Africa (Netherlands)	105 998
Environmental awareness and machinery (Germany)	1 498
Global Environmental Facility	182 661
Implementation of the Montreal Protocol (Sweden)	91 961
Establishment of an account for Inforterra (United States of America)	4 020
International Environmental Technology Centre (Japan)	446 953
Support activities on environmental issues (Japan)	92 610
Managerial innovation excellence (United States of America)	127
Financing of professional officers	193 558
Subtotal	**1 339 598**

UNEP Junior Professional Officers programme (statement V.2)	
Austria	72 232
Belgium	37 023
Denmark	213 256
United States of America	122 474
Germany	91 211
Netherlands	196 904
Italy	81 103
Japan	41 785
Australia	20 668
France	113 999
Sweden	31 712
Subtotal	**1 022 367**
International prizes in the field of environment (statement V.3)	**46 636**
Counterpart contributions (statement VII.1)	**872 852**
Total (statement II)	**10 071 735**

Note 7. Inter-fund balances payable

The following is a breakdown of inter-fund balances payable as at 31 December 1997 appearing in statement II (in United States dollars):

UNEP general trust funds (statement III)	
AMCEN	10 000
East African regional seas	255 384
East Asian seas	171 599
Chemical risk reduction	63 962
International action on persistent organic pollutants	323 708
Vienna Convention	613 075
Subtotal	**1 437 728**
UNEP technical cooperation trust funds (statement V.1)	
Action in accordance with Agenda 21 (Sweden)	342 790
Regional centres under the Basel Convention (Swiss Confederation)	258 086
Financing of professional officers	191 154
Geographic information systems in agricultural research (Norway)	18 440
Montreal Protocol for French-speaking African countries (France)	21 494
UNEP High-level Committee of Ministers and Officials (United States of America)	245 700
Implementation of the Multilateral Fund by UNEP	1 595 673
Environmental Damage Kuwait and Iraq Conflict	6 560
Land degradation assessment and mapping in Kenya (Netherlands)	76 546
Material Management (Sweden)	512 324
Andean Ecosystem (Germany)	8 494

Secondment to CSD (Netherlands)	80 767
Vienna Convention and Montreal Protocol (Finland)	95 322
Subtotal	**3 453 350**
Multilateral Fund under the Montreal Protocol (statement IV)	**1 473 486**
Special account for programme support (statement VI)	**22 605**
Non-convertible currency counterpart contributions to the Mediterranean Trust Fund (statement VII.2)	**193 583**
Non-convertible currency counterpart contributions to the Caribbean Trust Fund (statement VII.3)	**27 099**
Revolving Fund (Information) (statement VIII)	**214 522**
United Nations General Fund	**19 545 732**
Total (statement II)	**26 368 105**

The inter-fund balances between the United Nations General Fund, the Fund of UNEP, UNEP trust funds and other accounts are settled on a periodic basis.

Note 8. Summary of expenditure by object code for the Fund programme and Fund programme reserve activities for the biennium ended 31 December 1997

Object of expenditure	*Disbursements*	*Unliquidated obligations*	*Total*
	(United States dollars)		
Project personnel	30 297 810	936 712	31 234 522
Consultants	827 475	429 837	1 257 312
Administrative support personnel	7 962 701	142 017	8 104 718
Volunteers	1 621	—	1 621
Travel	3 477 510	515 057	3 992 567
Sub-contracts	1 797 256	1 645 961	3 443 217
Fellowships	121 567	21 168	142 735
Meetings and conferences	2 360 382	588 489	2 948 871
Expendable equipment	276 977	96 780	373 757
Non-expendable equipment	(57 121)	267 316	210 195
Rentals	1 888 392	182 540	2 070 932
Operation and maintenance of equipment	423 210	74 994	498 204
Reporting costs	1 111 712	434 923	1 546 635
Sundry	1 960 883	590 834	2 551 717
Hospitality	(5 104)	—	(5 104)
UNEP participation costs (external projects)	578 249	5 384	583 633
Total	**53 023 520**	**5 932 012**	**58 955 532**

Note 9. Non-expendable property

The value of non-expendable property at cost, at UNEP headquarters and its overseas offices is $8 978 327 according to the cumulative inventory records of UNEP at 31 December 1997. In accordance with United Nations accounting policies, non-expendable equipment is not included in the fixed assets of the organization but is charged against current appropriations.

Note 10. Other accounts receivables

The accounts receivable balance comprises the following (in United States dollars):

Staff members	3 789 631
Vendors	8 876 180
Others	35 999
Total (statement II)	**12 701 810**

Note 11. Write-off of receivables

In accordance with financial rule 110.14, and after a full investigation, the write-off of three uncollectable receivables amounting to $86,134 was approved by the Deputy Executive Director, under the authority of the Executive Director during the 1996-1997 biennium. In each case it was determined, in the light of the facts known at the time, that: (a) responsibility for the loss could not be fixed and attached to an official of UNEP; (b) every effort had been made to collect the amount; and (c) further collection efforts would be fruitless.

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